

EXHIBIT 12

Hearing Date: September 6, 2007
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
: (Jointly Administered)
Debtors. :
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AMENDED DECLARATION OF WILLIAM LOCRICCHIO IN SUPPORT OF DEBTORS'
AMENDED SUPPLEMENTAL REPLY WITH RESPECT TO PROOFS OF CLAIM
NUMBERS 837 & 838 (H.E. SERVICES COMPANY & ROBERT BACKIE)

("AMENDED LOCRICCHIO DECLARATION – H.E. SERVICES COMPANY, ET AL.")

William Locricchio declares as follows:

1. Delphi Corporation and certain of its subsidiaries and affiliates are debtors and debtors-in-possession in these chapter 11 cases. I submit this declaration in support of the Debtors' Supplemental Reply With Respect To Proofs Of Claim 837 & 838 (H.E. Services Company and Robert Backie) (the "Amended Supplemental Reply"). Capitalized terms not otherwise defined in this declaration have the meanings ascribed to them in the Amended Supplemental Reply and the Statement of Disputed Issues.

2. Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge, my review of relevant documents, my opinion, and my experience with and knowledge of Delphi Automotive Systems LLC's ("DAS LLC") relationship with H.E. Services Company ("H.E. Services"). If I were called upon to testify, I could and would testify to the facts set forth herein.

3. I am employed by Callaway Partners. I work on a contract basis for DAS LLC as a Proof of Claim Analyst in the Claims Administration Center. I have worked on DAS LLC matters since August 2006. I am responsible for, among other things, investigating H.E. Services' claim that DAS LLC failed to pay H.E. Services for \$979,239.02 worth of invoices (the "Unpaid Invoices Claim"). I have drawn the following conclusions relevant to the Unpaid Invoices Claim:

Initial Review of the Unpaid Invoices Claim.

4. I began my investigation by reviewing the exhibits supporting H.E. Services' Unpaid Invoices Claim, which were attached to its Proof of Claim and its Supplemental Response. Utilizing Microsoft Excel ("Excel"), I created a master list of all the individual invoices comprising each exhibit; this list categorizes the invoice number, invoice amount, date,

purchase order number, date ordered, and Supplemental Response exhibit number of each individual invoice. (See Ex. A.)

5. Once I finalized the master list, I used an Excel formula to add together all the invoice amounts. The formula yielded a total amount of \$975,990.04, which is \$3,248.98 less than the amount H.E. Services alleged to be outstanding. (See Supp. Resp. ¶ 5 (alleging \$979,239.02 in outstanding invoices).) To reconcile this discrepancy, I compared my master list with a handwritten chart of unpaid invoices located in H.E. Services' document production¹ (see Ex. B). I inputted the information reflected in the handwritten chart into Excel. (Ex. C.) Then I sorted the information by invoice number to enable a comparison to the master list. The comparison revealed several errors or inconsistencies on H.E. Services' part that account for the \$3,248.98 discrepancy. First, with respect to three invoices (numbers 123, 133, and 134), H.E. Services failed to account for \$5,304.18 of credit memos (i.e., DAS LLC debits) showing credits H.E. Services provided to DAS LLC. These credit memos were reflected in Exhibit 6 to H.E. Services' Proof of Claim. Second, with respect to four invoices (numbers 6517, 7150000070, 10000035746-HES, and 10000036281-HES), H.E. Services incorrectly transcribed the amount shown on the invoice to the handwritten chart (i.e., the handwritten chart reflects the incorrect invoice amount when compared to the hard copy invoice). Third, H.E. Services' handwritten chart did not include one invoice (number 10000045011-HES) that was attached as an exhibit to the Supplemental Response. Finally, H.E. Services' handwritten chart included reference to three invoices (numbers "MISC," 122, and 578) that were not attached as exhibits to the

¹ The handwritten chart was among the documents H.E. Services produced on May 19, 2007 in response to Debtors' document requests. The last page of the handwritten chart reflects a computation of allegedly unpaid invoices identical to the amounts H.E. Services alleged to be outstanding in its Supplemental Response. (Compare Ex. B with Supp. Resp. ¶ 5.) As a result, I believe the Unpaid Invoices Claim amount is premised upon the handwritten chart.

Supplemental Response.² A summary spreadsheet reflecting reconciliation of the \$3,248.98 discrepancy is attached as Exhibit D.

Elimination of Duplicate Invoices.

6. During my review of the Supplemental Response exhibits, the master list, and the information reflected in the handwritten chart, I discovered that H.E. Services double counted 19 invoices, totaling \$52,201.12. These invoices were included twice among H.E. Services' exhibits. These duplicate invoices appear in bolded text on Exhibit C (the Excel spreadsheet summarizing H.E. Services' handwritten chart).

7. Specifically, as part of its Unpaid Invoices Claim, H.E. Services claims DAS LLC failed to pay its Universal Inspection Division \$247,746.58. In support of this claim, H.E. Services cites Exhibit 2 to its Supplemental Response. My review of Exhibit 2 uncovered seven invoices (numbers 166, 193, 197, 260, 273, 288, 291, and 299), which were included twice in the exhibit.

8. H.E. Services also claims DAS LLC failed to pay its Ancon Prototype/Machine division \$133,291.20. In support of this claim, H.E. Services cites Exhibit 3 to its Supplemental Response. During my review of Exhibit 3, I uncovered four invoices (numbers 7110000068, 7110000149, 7110000166, and 195) that either were included twice in that exhibit or were already included in Exhibit 2.

9. H.E. Services also claims DAS LLC failed to pay H.E. Services Engineering \$598,201.44. In support of this claim, H.E. Services cites Exhibit 4 to its

² Even though H.E. Services failed to provide copies of these invoices, I nevertheless followed the procedures summarized in ¶¶ 15-16, infra, to attempt to reconcile these four invoices. I found no records of these invoices in DAS LLC's accounts payable system. This indicates that either DAS LLC never received the invoice, or the invoice was entered into the system under an alternate number. See infra ¶¶ 14, 17. If H.E. Services intends to include these four invoices as part of its claim, H.E. Services must – at a minimum – provide a hard copy of each invoice to Debtors.

Supplemental Response. During my review of Exhibit 4, I discovered eight invoices (numbers 144, 201, 213, 217, 132-133-134, 132-133-134-133a, and 149/150/164) that either were included twice in that exhibit or were already included in Exhibit 3.

10. A spreadsheet reflecting a summary of the duplicate invoices is attached as Exhibit E.

11. After reducing H.E. Services' original claim by \$55,450.10 to account for the \$3,248.98 discrepancy and \$52,201.12 worth of duplicate invoices (making the revised claim amount \$923,788.92), I proceeded to reconcile the Unpaid Invoices Claim to determine which invoices DAS LLC previously paid to H.E. Services.

Elimination of Previously Paid Invoices.

12. I began the reconciliation process by comparing each individual invoice against DAS LLC's main accounts payable system, which is called the DACOR System (Disbursement Analysis Control and Online Reporting System). The DACOR System is used to pay all DAS LLC's vendors as well as maintain all payable records. Additionally, the DACOR System distributes approvals to users, generates checks, prepares payment vouchers that are sent to vendors, automates journal entries and inputs those entries into the general ledger, and automates account distributions. The DACOR System is updated daily and contains twelve months worth of data. Data is archived after twelve months.

13. The main DACOR (Accounts Payable) System feeds a web-based program called E-DACOR, a data repository program. E-DACOR is a flat file that is updated nightly and lists all account payable information that is included on the DACOR System. Information may be viewed online or downloaded to a personal computer for sorting and further analysis. A user may search E-DACOR for both paid and unpaid invoices using the purchase

order number, bill of lading (*i.e.*, shipper) number, or invoice number. Since the year 2003, all vendors who request access may view online their own records related to DAS LLC's accounts payable system. E-DACOR maintains a rolling 36 months of information available online.

14. In my experience the DACOR System reliably reflects the liabilities of DAS LLC. It is standard business practice that each time DAS LLC receives a shipment from a vendor, the receiving department enters the shipment into the DACOR System.³ The receiving department will either enter the shipment under the bill of lading or shipping manifest number (collectively, "shipper numbers") or under the invoice number.⁴ Due to the documentation accompanying shipments (which may not include all relevant reference numbers), the large volume of shipments received, and the number of employees charged with shipment intake, the receiving departments are not always able to uniformly input the same information for each shipment. In other words, on certain occasions the receiving department may use the invoice numbers to catalogue the shipments it receives. On other occasions the receiving department may use the shipper numbers to catalogue shipments, without inputting the corresponding invoice numbers (even if such invoice numbers are available). This is because the DACOR system only allows entry of one number – either the shipper number or the invoice number – to avoid duplication of payment. Although these discrepancies do not affect the reliability of the DACOR System, such practices hinder the invoice reconciliation process in cases where the

³ Obviously services are not received in this manner. Rather, suppliers send invoices for services directly to the Buyer who requested the services. It is the Buyer's responsibility to confirm that the supplier completed the service, sign off on the invoice, and direct the invoice to the accounting department for entry into DACOR and supplier payment. If the supplier did not complete the service adequately, the Buyer must wait until the service is completed prior to signing off on the invoice.

⁴ In many cases, shipments do not include invoices. In such circumstances, the receiving department's only option is to enter the shipper number. If DAS LLC later receives an invoice for products it previously received, such invoice would neither be entered into DACOR nor maintained in any filing system. This is because DAS LLC pays upon receipt of goods – not upon invoice – as is noted on all purchase orders.

invoice at issue does not reflect all identifying numbers, i.e., where an invoice reflects only the invoice number and not the shipper numbers.

15. To reconcile the invoices, I first entered each individual invoice number into the DACOR System to determine whether the DACOR System reflected that the invoice had been paid. Out of the 222 non-duplicative invoices attached as exhibits to the Supplemental Response, the DACOR System reflected that 87 invoices catalogued by invoice number were previously paid. These invoices total \$497,573.08.⁵ A spreadsheet reflecting a summary of these previously paid invoices is attached as Exhibit F.⁶

16. I then reviewed all the remaining open invoices against DAS LLC's archived payable system. None of the invoices were reflected in the archived system.

17. My next step was to determine whether any of the remaining open invoices were inputted into the DACOR System under a number other than the invoice number, i.e., under a shipper number. In connection with that, I reviewed the remaining open invoices against files associated with an invoice investigation and reconciliation performed in 2004 (the "2004 audit"). DAS LLC participated in the 2004 audit together with H.E. Services and McTevia & Associates, a financial firm hired by H.E. Services to assist it with the collection of

⁵ All of these invoices were paid between January 2004 and May 2005. From my review of the invoices attached to the Supplemental Response I noticed that many instruct DAS LLC to remit payment to H.E. Services' account with Comerica Bank. Also, during my review of other documentation relevant to my investigation, I learned that sometime in approximately early-2004 H.E. Services' receivables were directed straight to Comerica Bank to satisfy debts H.E. Services owed to the bank.

⁶ Appendix I to Amended Locricchio Declaration ("Appendix I") contains the underlying documentation supporting Exhibit F. Appendix I is divided into three tabs that correspond to Exhibits 2, 3 and 4 to H.E. Services' and Robert Backie's Supplemental Response ("HES Exhibits"). Behind each tab appears (1) a chart summarizing my findings, (2) the paid invoices and purchase orders that were included within the corresponding HES Exhibit, and (3) proof of payment of those invoices by DAS LLC. Specifically, the proof of payment is the E-DACOR summary and detail search results retrieved by entering in the associated invoice number. The summary search results indicate both the date paid and the payment number (either the electronic funds transfer number or the check number). Moreover, the detail search results provide a brief description of the work performed, which corresponds to the invoices provided by H.E. Services.

receivables. The 2004 audit files contained copies of multiple shipment orders associated with the invoices attached as exhibits to H.E. Services' Supplemental Response. This indicated to me that H.E. Services shipped the goods associated with those invoices in multiple installments. By entering the shipper numbers associated with these invoices into the DACOR System, I was able to determine that these invoices were previously paid to H.E. Services in installments as the goods were received. The payments were inputted in the DACOR System and catalogued under the shipper numbers, rather than the associated invoice numbers. These invoices total \$61,861.96. A spreadsheet reflecting a summary of these invoices previously paid by shipper number is attached as Exhibit G.⁷

18. In connection with my review of the 2004 audit files, I learned that during the 2004 audit, H.E. Services claimed, among other things, that DAS LLC was liable to it for six invoices billed to Ramatech, LLC; however, it was determined at the time that Ramatech, not DAS LLC, retained responsibility for these invoices. (See Dawe Am. Decl. ¶ 33.) These same six invoices are included as exhibits to the Supplemental Response, but they are now addressed to DAS LLC instead of Ramatech (i.e., H.E. Services apparently altered the addressee information between the time of the 2004 audit and filing the Supplemental Response). Because the inspection services underlying these invoices remain unchanged, Ramatech retains

⁷ Comparison of the DACOR records to H.E. Services' summary invoices revealed apparent over- or under-payment by DAS LLC in four cases. In all but one case, the discrepancies were due to errors H.E. Services made when preparing the final summary invoice, e.g., H.E. Services double counted shippers or failed to count shippers. (See Ex. G-1 (setting forth a detailed reconciliation of the discrepancies noted on Exhibit G).) Appendix II to Amended Locricchio Declaration ("Appendix II") contains the underlying documentation supporting Exhibits G and G-1. Appendix II contains ten tabs that correspond to the ten invoices that DAS LLC paid under shipper numbers. Behind each tab appears (1) a chart summarizing my findings, (2) if applicable, a chart summarizing discrepancies between the invoice and payment amounts, (3) the invoice and associated shippers alleged to be unpaid by H.E. Services, and (4) proof of payment by DAS LLC. Specifically, the proof of payment is the E-DACOR summary and detail search results retrieved by entering in the associated shipper numbers. The summary search results indicate both the date paid and the payment number (either the electronic funds transfer number or the check number). Moreover, the detail search results provide a brief description of the work performed, which corresponds to the shippers I located in the 2004 audit files.

responsibility for payment of the invoices. These invoices total \$8,094.45. A spreadsheet reflecting a summary of these invoices owed by Ramatech is attached as Exhibit H. Also included as part of Exhibit H appear copies of the invoices to DAS LLC followed by copies of the same invoices to Ramatech (including underlying documentation).

19. H.E. Services' Supplemental Response exhibits included one \$6,400.00 invoice addressed to Delphi Polska Automotive Systems in Poland ("Delphi Poland"). To reconcile this invoice, I contacted Delphi Poland and asked for confirmation of payment. Delphi Poland confirmed that this invoice was paid in full on August 4, 2004 and provided proof of payment. (See Ex. I.)

Elimination of Double Billed Invoices.

20. Next I reviewed the remaining open invoices for any anomalies or inconsistencies. During this review I discovered 45 invoices that H.E. Services billed to DAS LLC twice under different invoice numbers. In each instance, DAS LLC paid in full under one of the two invoice numbers. For example, H.E. Services billed DAS LLC under invoice number 219-235 for \$10,062.00, which DAS LLC paid on June 11, 2004. H.E. Services also billed DAS LLC for the same work in installments under invoice numbers 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, and 235, which taken together total \$10,062.00. Because DAS LLC paid invoice number 219-235, DAS LLC did not – and was not required to – separately pay invoice numbers 219 through 235. Both invoice number 219-235 and invoice numbers 219 through 235 are included as exhibits to the Supplemental Response and thus were counted twice in the Unpaid Invoices Claim. The invoices billed in duplicate total \$126,916.00. A spreadsheet reflecting a summary of these invoices is attached as Exhibit J.

Reconciliation of Invoices Addressed to Prince Manufacturing.

21. Of the remaining invoices, twelve are addressed to Prince Manufacturing (the "Prince Invoices") and contain reference to purchase order numbers that do not appear to be DAS LLC-generated. However, correspondence included in H.E. Services' Supplemental Response exhibits suggests that DAS LLC may have agreed to pay these invoices. I followed up with several DAS LLC employees and eventually I learned from Leisha McKay, Supplier Quality Manager, that DAS LLC was financially responsible for Universal Inspection's sorting for "short shots." Of the twelve Prince Invoices, nine of them – totaling \$35,529.00 – specify that they involved sorting short shots and thus are properly payable to H.E. Services (invoice numbers 3293, 3252, 3526, 3294, 3527, 3737, 3738, 3965, and 4171). The remaining three Prince Invoices (invoice numbers 3740, 3713, and 3967) specify sorting to "verify torque on assemblies on line"; DAS LLC does not believe it is responsible for these invoices, but has requested more information from H.E. Services in order to reconcile these invoices. (See infra ¶ 22.)

Invoices For Which H.E. Services Provided Inadequate Information.

22. After completion of the above steps the remaining open invoices total \$187,414.43. Of these invoices, 26 invoices totaling \$91,098.43 lack information on their face necessary for proper reconciliation. Although I searched the DACOR System and the archived payable system for these 26 invoice numbers, I was unable to find any record of these invoices. Based on my experience, I concluded that the invoices are likely catalogued under the associated

shipper numbers.⁸ Thus, through DAS LLC's counsel, I asked H.E. Services to provide the shipper numbers associated with, among others, these 26 invoices.⁹ That request was sent to counsel for H.E. Services on April 27, 2007.¹⁰ (See Ex. K (letter).) To date, H.E. Services has not provided the additional requested information and many of these invoices remain unresolved.¹¹ A spreadsheet reflecting a summary of these invoices is attached as Exhibit L.

23. After requesting the shipper numbers from H.E. Services, I continued to attempt to reconcile these 26 invoices. However, eight of these invoices, totaling \$5,230.50, do not reflect any DAS LLC identifying numbers, including the DAS LLC purchase order number.¹² These eight invoices do not contain any other information that would enable reconciliation. Only the H.E. Services' invoice number appears on these eight invoices (numbers 193, 222, 256, 307, 215, 4283, 5978¹³, and 2502-1), and the invoice numbers have not been

⁸ Indeed, based on both H.E. Services' practice of shipping goods in installments and DAS LLC's practice of releasing the corresponding payments in installments – using the shipper number to record the payments – it is reasonably likely that these invoices were previously paid under the shipper numbers.

⁹ Originally, I included all of the Prince Invoices together with the invoices for which I requested more information. Subsequent to that request, I received information that certain of the Prince Invoices were properly payable. (See supra ¶ 21.)

¹⁰ In the ordinary course of business, DAS LLC routinely requests shipper numbers to reconcile invoices that were potentially paid in installments. It is DAS LLC's standard practice to refuse to pay such invoices until the supplier provides the shipper numbers so that DAS LLC may avoid double paying the supplier.

¹¹ Although DAS LLC maintains files of all shippers it receives, it is impossible to locate the shippers relevant to H.E. Services' claim. DAS LLC files shippers by the date of receipt (and they are not cross-referenced by supplier name, purchase order number or invoice number). Additionally, shippers are filed at the location where the goods were received. Thus, to locate a particular shipper, one would need to know both the arrival date and place of the associated shipment. Even if one knew this information, finding the shipper would entail sifting through hundreds, if not thousands, of documents because each DAS LLC receiving location may receive up to 1,000 or more shipments per day. Regardless, the invoices H.E. Services supplied do not indicate the date of receipt, making location of the shippers a virtual impossibility.

¹² This is contrary to DAS LLC's requirement that suppliers must include the DAS LLC purchase order number on all invoices.

¹³ During my review and despite the lack of information H.E. Services' provided with respect to invoice 5978 (totaling \$320.00), I noticed that it is duplicative of invoice numbers 5978A and 5978B. Invoices 5978A and 5978B were previously paid and, taken together, total \$320.00. (See Ex. F (schedule of paid invoices).)

entered into the DACOR system. Thus, it is impossible to adequately reconcile these invoices because they may have been paid and catalogued under shipper numbers or purchase order numbers. Moreover, these invoices are insufficient to warrant payment because they do not include a purchase order number as required by DAS LLC.

24. Similarly, three of these invoices (numbers 3713, 3740, and 3967), totaling \$13,279.00, do not reflect valid DAS LLC purchase order numbers. As explained above, invoice numbers 3713, 3740, and 3967 are directed to Prince Manufacturing and DAS LLC disclaims liability for these invoices. (See supra ¶ 21.)

25. Of the remaining 15 invoices, three of them (numbers 10000029460-HES, M99999/4168¹⁴, and 355) totaling \$31,738.29 include purchase request, as opposed to purchase order, information.¹⁵ I contacted the buyers associated with these purchase requests to determine if they could provide information relevant to invoice reconciliation; however, the buyers were unable to provide any useful information. Again, these invoices as submitted are insufficient to warrant payment because they do not include a purchase order number as required by DAS LLC.

26. The remaining 12 invoices (numbers 116, 117, 121, 195, 200, 262, 273, 4980, 5930, 6319, 6540, and 149/150/164), totaling \$40,850.14, each include valid purchase order numbers. In an attempt to reconcile these invoices without shipper numbers, I looked up and analyzed all the payments made under each of the corresponding purchase order numbers:

¹⁴ This invoice appears in H.E. Services' Exhibit 2 both as invoice number M99999 and as invoice number 4168.

¹⁵ Purchase requests are forms that DAS LLC buyers complete – usually by hand – when they decide to purchase goods or services from a supplier. The purchase request is ultimately sent to the Purchasing Department, which issues a purchase order.

(a) First, invoice 273 (for \$130.00) purports to correspond with purchase order S2S33587. Each payment made on that purchase order was made under a shipper number. (See Ex. M.) However, no payments were made for exactly \$130.00. (Id.) Since all the payments were made under shipper numbers, it is reasonable to assume that invoice 273, if paid, was paid under one or more shipper numbers. But, because review of invoice 273 was inconclusive it remains unresolved.

(b) Second, invoice numbers 116 (for \$1,743.00) and 117 (for \$1,428.00) purport to correspond with purchase order S2S45116. The majority of payments made on that purchase order were made under shipper numbers and the remaining payments were made under invoice numbers. (See Ex. N.) Although no individual payment equals to the precise amounts reflected on invoices 116 or 117, payments on shipper numbers, taken together, add up to these precise amounts. In particular, DAS LLC paid \$525.00 under shipper number 6307 and \$1,218.00 under shipper number LW0111, which taken together equals \$1,743.00. (Id.) Alternatively, DAS LLC paid \$210.00 under shipper number 6517, which taken together with the \$1,218.00 paid under shipper number LW0111, equals \$1,428.00. (Id.) Thus, it is reasonable to conclude that all or part of invoices 116 or 117 previously were paid under one or more shipper numbers. This conclusion is bolstered by the fact that purchase order number S2S45116 was only authorized in the amount of \$9,000.00. (Ex. O.) The payment history shows that DAS LLC paid H.E. Services \$8,670.90 against this invoice. (Ex. N.) Thus, the most that DAS LLC could owe under this purchase order is \$329.10.¹⁶

¹⁶ DAS LLC's accounts payable system prevents payment for or the acceptance of goods beyond the amount authorized in the purchase order. If DAS LLC desired to order more than the amount authorized, an alteration to the purchase order must be approved and issued.

(c) Third, invoice number 262 (for \$661.32) purports to correspond with purchase order SAG90I5219. Each payment made on that purchase order was made under a shipper number. Furthermore, DAS LLC made a payment to H.E. Services in the precise amount of \$661.32 under shipper number 17334. (Ex. P.) Thus, invoice 262 was paid in full.

(d) Fourth, invoice numbers 121, 4980, 5930, 6319, and 6540 (totaling \$25,505.82) purport to correspond with purchase order number S2S45240. Review of the payment history shows that DAS LLC previously paid H.E. Services \$28,553.87 against that purchase order. (Ex. Q.) However, all the paid amounts were claimed by H.E. Services under different invoice numbers and are reflected on Exhibit F as previously paid. Thus, based on the information available, there is no indication that invoices 121, 4980, 5930, 6319, and 6540 previously were paid. Nevertheless, the review revealed a discrepancy between these five invoices and invoice M99999/4168. Specifically, the same exact H.E. Services price quotation attached to purchase order S2S45240 is also associated with invoice M99999/4168 in H.E. Services' exhibits. (See Ex. R (purchase order).) This reasonably suggests that M99999/4168 (for \$29,410.29) encompasses all of the five invoices at issue here. This conclusion is bolstered by the fact that purchase order number S2S45240 was only authorized in the amount of \$60,000.00. (Id.) Because DAS LLC previously paid \$28,553.87 against this purchase order, the most that DAS LLC could owe under this purchase order is \$31,446.13.¹⁷ Absent additional information, however, it is impossible to tell which of these invoices are valid, if any.

(e) Fifth, invoice numbers 195 and 200 (for \$777.00 each) purport to correspond with purchase order number S2S45340. Although no payments were made for precisely \$777.00, DAS LLC did pay \$6,012.00 of the \$9,000.00 authorized by that purchase

¹⁷ See supra n.16.

order, some or all of which may relate to invoices 195 and/or 200. (See Ex. S.) Nevertheless, because the review was inconclusive both invoices 195 and 200 remain unresolved.

(f) Sixth and finally, invoice number 149/150/164 (for \$9,828.00) purports to correspond with purchase order S2S42283. This purchase order was closed after a July 1, 2003 payment of \$9,360.00 against H.E. Services' shipper number 45309. This payment represents the entire amount authorized by purchase order S2S42283, as reflected by the purchase order attached to H.E. Services' invoice 149/150/164. Thus, this purchase order has been paid in full; therefore invoice 149/150/164 represents either an invalid or duplicative invoice that incorrectly exceeds the amount authorized by the corresponding purchase order.

27. Following the above analysis of the 26 invoices for which H.E. Services provided inadequate information, I concluded that the \$91,098.43 figure must be reduced by \$37,121.20 to account for duplicative invoices (see supra n.13), paid invoices (see supra ¶ 26(c), (f)), and invoices that exceed the authorized purchase orders (see supra ¶ 26(b), (d), (f) and n.16). Therefore, of the 26 invoices in this category, the unresolved invoices total, at most, \$53,977.23.

Reconciliation of Remaining Invoices.

28. After the above steps, \$96,316.00 worth of invoices remained unreconciled.¹⁸ I sent these invoices to Linda Briggs, North America Financial Accounting Manager, of DAS LLC's Saginaw office to determine whether they are properly payable (the "Saginaw investigation").¹⁹ The Saginaw investigation uncovered five problematic invoices.

¹⁸ These invoices do not include the unresolved invoices for which H.E. Services provided inadequate information.

¹⁹ Unlike the invoices for which H.E. Services provided inadequate information, the invoices that were the subject of the Saginaw Investigation included all relevant reference numbers – including invoice, purchase order, and (cont'd)

First, three invoices (numbers 299, 356, and 6527) totaling \$554.00 reflect payment on a DAS LLC corporate MasterCard. The 2004 DAS LLC corporate credit card administrator, Robert Prueter, was contacted and requested to provide credit card statements evidencing proof of payment. Mr. Prueter complied with this request as to invoice number 356 and the statement evidencing proof of payment is attached as Exhibit T.²⁰ Second, Tim Bennett, DAS LLC Senior Validation Engineer, confirmed that H.E. Services did not complete the work associated with invoice number 179 for \$8,944.00.²¹ Mr. Bennett confirmed that DAS LLC never received the engineering drawings underlying this invoice and DAS LLC ultimately hired another vendor to produce the drawings. Thus, DAS LLC disputes the validity of invoice number 179. Finally, Dawn Buckner, Payable Liaison, determined that H.E. Services time records are necessary to determine whether H.E. Services performed the work under invoice number 10000045011-HES for \$6,500.00. Thus, through DAS LLC's counsel, I asked H.E. Services to provide the employee time records associated with this invoice. That request was sent to counsel for H.E. Services on May 14, 2007. (See Ex. U (letter).) To date, H.E. Services has not provided the additional requested information so this invoice remains unresolved.

29. After completion of the Saginaw investigation, the remaining 31 open invoices total \$80,318.00. Twenty-nine of these invoices were for services and two were for

(cont'd from previous page)

shipper numbers – which allowed for an accurate determination of whether DAS LLC previously paid the invoices.

²⁰ Credit card statements for invoice numbers 299 and 6527 have not yet been located, however, based on the documentation H.E. Services provided it is reasonable to conclude that these invoices were similarly paid via credit card.

²¹ Indeed, Mr. Bennett indicated that H.E. Services permanently closed prior to completion of the work associated with invoice 179 and the corresponding purchase order, the latter of which was issued to H.E. Services on March 17, 2004.

non-productive parts.²² Together with the properly payable Prince Invoices (supra ¶ 21), DAS LLC agrees that a total of \$115,847.00 is properly payable to H.E. Services.²³ A spreadsheet reflecting a summary of the entire Unpaid Invoices Claim, which demonstrates how I determined the amount of outstanding invoices, is attached as Exhibit V.

30. I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the foregoing statements are true and correct.

Executed on August 30, 2007 in Troy, Michigan

/s/ William Locricchio

William Locricchio

²² None of these invoices were inputted into the DACOR system. There are several possible explanations for this. For the services invoices, human error is the most probable explanation. As explained above, suppliers send services invoices directly to the DAS LLC Buyer who purchased the services. It is the Buyer's responsibility to sign off on the invoice, indicating that the supplier performed the service, and send the invoice to the accounting department for payment. If the services were incomplete at the time the Buyer received the invoice, the Buyer must wait to authorize payment, leaving room for human error. Moreover simple errors, such as neglect or misdirection, may prevent services invoices from being paid promptly. Suppliers act as a check upon Buyers in such circumstances, however, in this case H.E. Services' closure likely impacted normal supplier follow-up. As to the non-productive part invoices, there are several possible explanations for why these invoices were not received into DACOR: (1) there may have been something wrong with the shipment, causing it to be set aside and the paperwork to be misdirected; (2) the shipment may have arrived without paperwork; or (3) the invoice may have included an as yet unperformed service.

²³ Again, this amount does not reflect any of the unresolved invoices for which H.E. Services provided inadequate information.

EXHIBIT A

H.E. SERVICES
TOTAL CLAIM AMOUNT

BASED ON ATTACHED DOCUMENTS TO THE RESPONSE

Purchase Order No.	Date Ordered	Invoice No.	Invoice Date	Amount	EXHIBIT #
S2S46197	12/19/2003	105	1/29/2004	\$ 8,288.00	4
S2S46281		106	1/29/2004	\$ 5,460.00	4
S2S46795	2/10/2004	107	1/23/2004	\$ 240.00	2
S2S45116		116	1/12/2004	\$ 1,743.00	3
S2S45116		117	1/19/2004	\$ 1,428.00	3
S2S45240	10/24/2003	121	1/23/2004	\$ 1,304.55	2
SAG9015219		123	1/23/2004	\$ 8,654.80	2
SAG9015219		123	1/1/2004	\$ (897.18)	2
S3S23392		125	2/19/2004	\$ 2,080.00	4
S2S44042		126	2/19/2004	\$ 22,184.00	4
S2S46221	12/22/2003	130	2/19/2004	\$ 9,336.00	4
S2S46792	2/10/2004	132	2/19/2004	\$ 4,410.00	3
S2S47841	04/01/04	133	2/6/2004	\$ 640.00	2
S2S46792	2/10/2004	133	2/19/2004	\$ 5,070.00	4
S2S46792	2/19/2004	133		\$ (2,145.00)	CR1001
S2S46792	2/10/2004	134	2/19/2004	\$ 3,354.00	4
S2S46792	2/19/2004	134		\$ (2,262.00)	CR1002
S2S47853	4/2/2004	135	2/6/2004	\$ 321.00	2
S3S20950-004	11/22/2002	137	2/29/2004	\$ 10,457.50	4
S2S46708	2/5/2004	138	2/29/2004	\$ 3,744.00	3
S2S45771	11/25/2003	139	2/29/2004	\$ 9,976.00	3
S2S46553	01/26/04	144	2/29/2004	\$ 4,160.00	3
S2S47019	2/23/2004	145	2/29/2004	\$ 4,160.00	3
S2S47016	2/23/2004	146	2/29/2004	\$ 1,976.00	3
S2S46297	1/8/2004	147	2/29/2004	\$ 5,382.00	3
S2S46298	1/8/2004	148	2/29/2004	\$ 5,850.00	3
S2846300	1/8/2004	149	2/29/2004	\$ 2,379.00	3
S2S46300	1/8/2004	150	2/29/2004	\$ 6,903.00	3
SAG9015173		152	2/6/2004	\$ 536.40	2
S2S46548	1/26/2004	153	2/29/2004	\$ 9,823.00	3
SAG9015219		159	2/6/2004	\$ 7,334.22	2
FDS73450 001	1/8/2004	166	2/6/2004	\$ 2,622.12	2
S2S46932	2/18/2004	173	4/4/2004	\$ 1,548.00	3
S2S47549	3/17/2004	174	4/4/2004	\$ 7,955.00	3
82547549	3/17/2004	175	4/4/2004	\$ 3,225.00	3
S2S28280		176	4/15/2004	\$ 133,542.74	4
S2S46157	12/02/03	177	4/4/2004	\$ 5,418.00	4
82844042	8/5/2003	178	4/4/2004	\$ 9,274.00	4
S2S47547	3/17/2004	179	4/4/2004	\$ 8,944.00	4
S2S47555	03/11/04	180	4/4/2004	\$ 9,589.00	4
S2S47552.	3/17/2004	181	4/4/2004	\$ 5,369.00	4
82847552	3/17/2004	182	4/4/2004	\$ 559.00	4
S2S46158	12/1/2003	185	4/4/2004	\$ 5,160.00	4
S2S47549	3/17/2004	186	4/4/2004	\$ 2,150.00	3
S2S47333	3/9/2004	187	4/4/2004	\$ 9,498.00	4
S2S47809	3/31/2004	188	2/13/2004	\$ 3,078.00	2

H.E. SERVICES
TOTAL CLAIM AMOUNT

BASED ON ATTACHED DOCUMENTS TO THE RESPONSE

Purchase Order No.	Date Ordered	Invoice No.	Invoice Date	Amount	EXHIBIT #
S2S46158	12101103	190	4/14/2004	\$ 1,935.00	4
S2S46158	12/1/2003	191	4/14/2004	\$ 2,752.00	4
S2S45340		192	3/10/2004	\$ 1,522.50	3
		193	2/13/2004	\$ 204.00	2
S2S47260	3/5/2004	193	4/14/2004	\$ 6,396.00	4
S2S47260	3/5/2004	194	4/14/2004	\$ 1,699.00	4
S2S45340		195	3/17/2004	\$ 777.00	2
S2S47260	3/5/2004	195	4/14/2004	\$ 935.00	3
S2S47504	3/16/2004	196	4/14/2004	\$ 3,354.00	4
		197	2/13/2004	\$ 160.00	2
S2S47512	3/16/2004	198	4/11/2004	\$ 9,126.00	4
S2S47549	3/17/2004	199	4/14/2004	\$ 946.00	3
S2S47552	3/17/2004	200	4/14/2004	\$ 777.00	3
S2S47552	3/17/2004	200	4/14/2004	\$ 4,641.00	3
S2S47552	3/17/2004	201	4/14/2004	\$ 1,680.00	3
S2S47552	3/17/2004	201	4/14/2004	\$ 4,563.00	3
S2S47553	3/17/2004	202	4/14/2004	\$ 1,680.00	3
S2S47553	3/17/2004	202	4/14/2004	\$ 3,627.00	3
S2S47553	3/17/2004	203	4/14/2004	\$ 7,059.00	4
S2S47553	3/17/2004	204	4/14/2004	\$ 390.00	4
S2S47553	3/17/2004	205	4/14/2004	\$ 2,106.00	4
S2S47554	3/17/2004	206	4/14/2004	\$ 5,848.00	4
S2S47556	3/17/2004	207	4/14/2004	\$ 1,333.00	4
S2S47556	03/17104	208	4/14/2004	\$ 1,032.00	4
S2S47556	03117/04	209	4/14/2004	\$ 4,601.00	4
S2S47556	3/17/2004	210	4/14/2004	\$ 3,139.00	4
S2S47557	3/17/2004	211	4/14/2004	\$ 10,179.00	4
52545166		213	3/29/2004	\$ 1,680.00	3
S2S47769	3/29/2004	216	4/14/2004	\$ 2,820.00	4
SAG90I5219		217	2/20/2004	\$ 5,886.43	2
S2S45533		217	4/4/2004	\$ 1,638.00	3
S2S47859	4/2/2004	217	4/14/2004	\$ 8,460.00	4
SMS78320	03105/04	218	4/14/2004	\$ 3,000.00	4
SMS48357	3/11/2004	219	4/14/2004	\$ 2,580.00	4
S2S47867	4/2/2004	220	2/20/2004	\$ 160.00	2
SMS78357	3/11/2004	220	4/14/2004	\$ 645.00	4
SMS78357	3/11/2004	221	4/14/2004	\$ 688.00	4
		222	2/20/2004	\$ 80.00	2
SMS78357	03/11104	222	4/14/2004	\$ 258.00	4
SMS78357	3/11/2004	223	4/14/2004	\$ 1,075.00	4
S2S47762	3/29/2004	224	2/20/2004	\$ 255.00	2
SMS78357	03111/04	224	4/14/2004	\$ 215.00	4
SMS78357	3/11/2004	225	4/14/2004	\$ 129.00	4
SMS78357	3/11/2004	226	4/14/2004	\$ 129.00	4
SMS78357	03111/04	227	4/14/2004	\$ 1,505.00	4

H.E. SERVICES
TOTAL CLAIM AMOUNT

BASED ON ATTACHED DOCUMENTS TO THE RESPONSE

Purchase Order No.	Date Ordered	Invoice No.	Invoice Date	Amount	EXHIBIT #
SMS78357	3/11/2004	228	4/14/2004	\$ 301.00	4
SMS78357	3/11/2004	229	4/14/2004	\$ 946.00	4
SMS78357	3/11/2004	230	4/14/2004	\$ 86.00	4
SMS78357	03111/04	231	4/14/2004	\$ 817.00	4
SAG90I2519		232	2/27/2004	\$ 6,989.33	2
SMS78357	3/11/2004	232	4/14/2004	\$ 215.00	4
SMS78357	3/11/2004	233	4/14/2004	\$ 86.00	4
SMS78357	3/11/2004	234	4/14/2004	\$ 215.00	4
SMS78357	03/11104	235	4/14/2004	\$ 172.00	4
SMS78147		236	4/15/2004	\$ 5,848.00	4
SMS78147		237	4/15/2004	\$ 5,160.00	4
SMS78147		238	4/15/2004	\$ 1,376.00	4
SMS78147		239	4/15/2004	\$ 1,290.00	4
S2S47865	4/2/2004	240	2/27/2004	\$ 1,326.00	2
SMS78147		240	4/15/2004	\$ 688.00	4
SMS78147		241	4/15/2004	\$ 430.00	4
SMS78147		242	4/15/2004	\$ 430.00	4
SMS78147		243	4/15/2004	\$ 430.00	4
SMS78147		244	4/15/2004	\$ 344.00	4
SMS78147		245	4/15/2004	\$ 1,376.00	4
SMS78147		246	4/15/2004	\$ 1,720.00	4
		256	3/1/2004	\$ 30.50	2
SAG90I5219		257	3/5/2004	\$ 5,836.50	2
SAG90I5094	3/1/2004	260	3/5/2004	\$ 390.00	2
SAG90I5219		262	3/5/2004	\$ 661.32	2
57N11052		265	2/18/2004	\$ 1,150.00	3
S2S47866	4/2/2004	267	3/5/2004	\$ 800.00	2
S2S33567-001		273	3/5/2004	\$ 130.00	2
S2S47680	3/23/2004	277	3/5/2004	\$ 1,520.00	2
SAG9015219		281	3/12/2004	\$ 7,618.15	2
S3S26650	3/8/2004	288	3/12/2004	\$ 480.00	2
S3S26691	3/10/2004	291	3/12/2004	\$ 320.00	2
S2833236	03/12104	299	3/12/2004	\$ 120.00	2
		307	3/19/2004	\$ 3,656.00	2
		315	3/19/2004	\$ 560.00	2
SAG90I5219		320	3/19/2004	\$ 5,610.06	2
SAG90I5219		333	3/26/2004	\$ 4,414.34	2
S3S26596	3/3/2004	337	3/26/2004	\$ 3,420.00	2
SAG9015173		350	3/26/2004	\$ 1,072.80	2
A2M22183	3/31/2004	351	3/26/2004	\$ 500.00	2
S2B02595		355	3/26/2004	\$ 1,080.00	2
CREDIT CARD		356	3/26/2004	\$ 65.00	2
SAG90I5219		361	3/26/2004	\$ 9,342.51	2
S3S26309		451	3/12/2004	\$ 1,764.00	3
S3S26879		509	3/31/2004	\$ 495.00	3

H.E. SERVICES
TOTAL CLAIM AMOUNT

BASED ON ATTACHED DOCUMENTS TO THE RESPONSE

Purchase Order No.	Date Ordered	Invoice No.	Invoice Date	Amount	EXHIBIT #
33523710	06127/03	511	4/11/2004	\$ 150.00	3
83S26309	2/12/2004	512	4/11/2004	\$ 821.25	3
83S26345	2/13/2004	513	4/11/2004	\$ 1,454.00	3
S3S26346	2/13/2004	514	4/11/2004	\$ 1,500.00	3
S3S26379	2/16/2004	515	4/11/2004	\$ 1,173.00	3
S3S26557	03101/04	516	4/11/2004	\$ 1,715.45	3
S3S26900	3/26/2004	518	4/11/2004	\$ 360.00	3
S2S44378		2017	08/29/2003	\$ 320.00	2
S2545095	10/14/2003	2021	8/29/2003	\$ 51.00	2
S2S45150	10/20/2003	2492	9/5/2003	\$ 2,827.50	2
S2S46508		2502	9/12/2003	\$ 160.00	2
SAG901I5173		2519	9/12/2003	\$ 804.60	2
		3252	9/26/2003	\$ 4,699.50	2
		3293	9/22/2003	\$ 4,134.00	2
		3294	9/29/2003	\$ 5,772.00	2
		3526	9/28/2003	\$ 3,139.50	2
		3527	10/5/2003	\$ 3,607.50	2
2038		3713	10/5/2003	\$ 4,914.00	2
2165		3737	10/12/2003	\$ 3,100.50	2
2038		3738	10/19/2003	\$ 3,646.50	2
2165		3740	10/12/2003	\$ 3,393.00	2
2224		3965	10/26/2003	\$ 3,939.00	2
2165		3967	10/24/2003	\$ 4,972.50	2
S2B02595		4169	10/31/2003	\$ 8,326.11	2
		4171	10/31/2003	\$ 3,490.50	2
		4234	10/10/2003	\$ 160.00	2
		4250	10/17/2003	\$ 560.00	2
S2B02595		4277	10/31/2003	\$ 544.00	2
		4283	10/31/2003	\$ 350.00	2
S2S45240		4980	11/7/2003	\$ 9,169.88	2
S2S844646		5188	11/30/2003	\$ 84.00	4
S2S45240		5198	11/21/2003	\$ 4,470.38	2
S2S45240		5216	11/28/2003	\$ 2,990.72	2
S2S45183		5448	12/10/2003	\$ 8,118.00	4
S2S44042		5449	12/10/2003	\$ 20,962.00	4
S2S45240		5454	12/7/2003	\$ 4,964.51	2
S2S45240		5714	12/14/2003	\$ 5,135.33	2
S2S45240	10/24/2003	5930	12/21/2003	\$ 5,635.50	2
		5978	12/19/2003	\$ 320.00	2
S2S45240		5985	12/28/2003	\$ 1,378.65	2
4440001980		6071	12/26/2003	\$ 6,400.00	2
S2S45240		6103	1/2/2004	\$ 1,288.17	2
S2S45116		6307	1/14/2004	\$ 525.00	3
S2S45240	10/24103	6319	1/9/2004	\$ 5,283.14	2
		6517	1/21/2004	\$ 210.00	3

H.E. SERVICES
TOTAL CLAIM AMOUNT

BASED ON ATTACHED DOCUMENTS TO THE RESPONSE

Purchase Order No.	Date Ordered	Invoice No.	Invoice Date	Amount	EXHIBIT #
CREDIT CARD		6527	1/9/2004	\$ 369.00	2
S2S45240		6540	1/16/2004	\$ 4,112.75	2
S3S21425		45011	4/24/2004	\$ 6,500.00	4
S2S48822		20050106	1/6/2005	\$ 11,395.00	4
S3S23710		7100000089	8/14/2003	\$ 4,888.00	3
S3S23710		7110000053	7/31/2003	\$ 3,600.00	3
PR333446-006		7110000068	8/22/2003	\$ 565.00	3
S3S23710		7110000090	8/14/2003	\$ 1,770.00	3
PR333446-001		7110000131	9/10/2003	\$ 6,537.00	3
9012401		7110000149	9/12/2003	\$ 1,800.00	3
9012401		7110000166	9/16/2003	\$ 2,520.00	3
57N11052	11/18/2003	7110000393	12/16/2003	\$ 2,280.00	3
S2B02306-004		10000029460-HES	4/10/2002	\$ 1,248.00	2
		10000035746-HES	9/26/2002	\$ 1,938.30	2
		10000036281-HES	10/11/2002	\$ 1,446.90	2
		10000036648-HES	10/17/2002	\$ 497.25	2
		10000037371-HES	10/30/2002	\$ 2,063.10	2
		10000038416-HES	11/21/2002	\$ 1,267.50	2
		10000039409-HES	12/12/2002	\$ 881.40	2
		10000040580-HES	1/22/2003	\$ 1,593.15	2
S3S21425		10000045011-HES	4/24/2003	\$ 6,500.00	4
S2S46281	106-07-08-09-10-11-		1/29/2004	\$ 12,636.00	4
S3S23584		120-121-122-123	2/19/2004	\$ 2,256.00	4
S2S46792		132-133-134	2/19/2004	\$ 13,767.00	4
S2S46792		132-133-134-133a	2/19/2004	\$ 9,360.00	4
S2S46792		132a	2/19/2004	\$ 933.00	4
S2S42283		149/150/164	2/29/2004	\$ 9,828.00	4
S2S47549		174-175-186-199	4/14/2004	\$ 14,276.00	4
S2S46157		177-184	4/4/2004	\$ 5,977.00	4
S2S47552		181-182	4/4/2004	\$ 5,928.00	4
S2S46158		185-190-191	4/14/2004	\$ 9,847.00	4
S2S47553		202-203-204-205	4/14/2004	\$ 13,182.00	4
S2S47556		207-208-209-210	4/14/2004	\$ 10,105.00	4
SMS78357		219-235	4/14/2004	\$ 10,062.00	4
SMS78147		236-246	4/14/2004	\$ 19,092.00	4
		2502-1	1/23/2004	\$ 30.00	2
S2S46146		5978A	12/19/2003	\$ 128.00	2
S2S46148		5978B	12/19/2003	\$ 192.00	2
S2S45116		LW 01-11	12/17/2003	\$ 1,218.00	3
S2B02595		M99999	10/27/2003	\$ 29,410.29	2

TOTAL

\$ 923,788.92

**H.E. SERVICES
TOTAL CLAIM AMOUNT**

BASED ON ATTACHED DOCUMENTS TO THE RESPONSE

Purchase Order No.	Date Ordered	Invoice No.	Invoice Date	Amount	EXHIBIT #
DUPLICATES					
	166		2/6/2004	\$ 2,622.12	2
	193		4/14/2004	\$ 204.00	2
	197		2/13/2004	\$ 160.00	2
	260		3/5/2004	\$ 390.00	2
	273		3/5/2004	\$ 130.00	2
	288		3/12/2004	\$ 480.00	2
	291		3/12/2004	\$ 320.00	2
	299		3/12/2004	\$ 120.00	2
	7110000068		8/22/2003	\$ 565.00	3
	7110000149		9/12/2003	\$ 1,800.00	3
	7110000166		9/16/2003	\$ 2,520.00	3
	195		4/14/2004	\$ 777.00	3
	144		2/29/2004	\$ 4,160.00	4
	201		4/14/2004	\$ 1,680.00	4
	213		3/29/2004	\$ 1,680.00	4
	217		4/14/2004	\$ 1,638.00	4
	132-133-134		2/19/2004	\$ 13,767.00	4
	132-133-134-133a		2/19/2004	\$ 9,360.00	4
	149/150/164		2/29/2004	\$ 9,828.00	4
UNLOCATED				\$ 3,248.98	
TOTAL DUPLICATES				\$ 55,450.10	
TOTAL CLAIM AMOUNT				\$ 979,239.02	

EXHIBIT B

H. E. SERVICES Co.

Division Engineering

Header P. latreniere

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Customer	Purchase Order	Buyer	Description	PC. PRICE	Line #	Total
elphi STEERING	52546792	P. FALLON	Design		132-133-134	133.00
elphi STEERING	52546792	P. FALLON	Design		132-133-134	133.00
elphi Steering	52800034	P. FALLON	Design		6017227.000	23000.00
elphi STEERING	53521425	Phil Gibson	Design		45011	6500.00
elphi Steering	52544042	S. Rozinski	Personnel		126	22,184.00
elphi Steering	52544042	S. Rozinski	STACK-YO CALC.		0054449	20,966.00
elphi Steering	52800034	T. Bennett	Seven Design		147	11,307.00
elphi Steering	52546553	M. Angraugh	Lock Dev.		144	4,160.00
elphi Steering	52800034	M. Angraugh	Lock Tilt		9017360000	6240.00
elphi Steering	52542283	P. FALLON	Design		9016790000	9828.00
elphi Steering	52542283	P. FALLON	ACTIVATOR		9017410000	9828.00
elphi Steering	52542283	P. FALLON	Design Support		9016790000	14,572.00
elphi Steering	52547552	P. FALLON	Design Support		9016790000	2,150.00
					181-182	5,928.00

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Customer	PURCHASE ORDER	Buyer	Description	Invoice #	Total
Steering	52500034	P. Fallon	Design Support	various	12,636.00
Steering	52546281	P. Fallon	Design Support	106	5,460.00
Steering	52546281	P. Fallon	Design Support	9016870000	1,600.00
Steering	52500034	P. Fallon	Design Support	various	1,600.00
Steering	52500034	T. Bennett	Design Support	various	7,200.00
Steering	52500034	M. WIECK	Shift Lever	60000000	53.00
Steering	53523584	G. FRAM	Design / AXLE	122	48.00
Steering	53523392	M. WIECK	Shift Lever	125	2080.00
Steering	53523584	D. WITICKI	Design Support	120-121-122-123	2256.00
Steering	52546157	T. BENNETT	Design Support	177-184	5,977.00
Steering	525462283	P. Fallon	Design Support	149-150-164	9,828.00
Steering	52546792	P. Fallon	Design Support	132-133-134-133a	9,369.00
Steering	52546792	P. Fallon	Design Support	132-133-134	13,767.00

[61, 412.00]

Customer	PURCHASE ORDER	Buyer	Description	Invoice No.	TOTAL
ELPHI Steering	S2S45183	S. RUDZINSKI	Pivot Pin Dev,	005448	8118.00
DEPHI	S2S44546	-	DESIGN SUPPORT	005188	84.00
Dolph Stearns	SM578147	R. WENDLING	DESIGN SUPPORT	236-246	19,092.00
Dolph Stearns	S2S47553	T. BENNETT	DESIGN SUPPORT	202-203	13,182.00
Dolph Stearns	S2S46158	T. BENNETT	DESIGN SUPPORT	204-205	10,105.00
Dolph Stearns	S2S47556	T. BENNETT	DESIGN SUPPORT	185-190-191 210	9,847.00
Dolph Stearns	S2S47549	T. BENNETT	DESIGN SUPPORT	174-175-186-199	14,276.00
Dolph Stearns	S2S47557	R. WENDLING	DESIGN SUPPORT	219-235	10,062.00
Dolph Stearns	S2S48822	L. WEHNER	DESIGN SUPPORT	20050106	11,395.00
Dolph Stearns	S2S45166	L. WEHNER	DESIGN SUPPORT	201	1,680.00
Dolph Stearns	S2S45533	L. WEHNER	DESIGN SUPPORT	217	1638.00
Dolph Stearns	S2S45166	L. WEHNER	DESIGN SUPPORT	213	1680.00
Dolph Stearns	S2S46197	S. RUDZINSKI	DESIGN SUPPORT	105	8,288.00
Dolph Stearns	S2S46221		DESIGN SUPPORT	130	9,336.00
Dolph Stearns	S2S46792	S. RUDZINSKI	DESIGN SUPPORT	132 a	933.00
Dolph Stearns	S2S46792	S. RUDZINSKI	DESIGN SUPPORT	133	5,070.00

89,608.50

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H.E. SERVICES CO

Division

Engineering

R. Conference Leader

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Customer	Purchase Order	Buyer	Description	Invoice No	Total
Delphi	S2546792	S. RUDZINSKI	Design Support	134	3354.00
Delphi	S3520950	S. FRAMM	Design Support	138	10,457.50
Delphi	395294	T. BENNETT	Design Support	177	5,418.00
Delphi	S2544042	S. RUDZINSKI	Design Support	178	9,274.00
Delphi	S2547547	S. RUDZINSKI	Design Support	179	8,944.00
Delphi	S2547555	S. RUDZINSKI	Design Support	180	9,589.00
Delphi	S2547552	S. RUDZINSKI	Design Support	181	5,369.00
Delphi	S2547552	S. RUDZINSKI	Design Support	182	559.00
Delphi	S2547552	S. RUDZINSKI	Design Support	200	4641.00
Delphi	S2547552	S. RUDZINSKI	Design Support	201	4563.00
Delphi	S2546158	T. BENNETT	Design Support	185	5160.00
Delphi	S2546158	T. BENNETT	Design Support	190	1935.00
Delphi	S2546158	T. BENNETT	Design Support	191	2752.00
Delphi	S2547333	S. RUDZINSKI	Design Support	187	9498.00
Delphi	S2547260	S. RUDZINSKI	Design Support	193	6396.00
Delphi	S2547260	S. RUDZINSKI	Design Support	194	1699.00

Customer	Purchase Order	Burst	Description	Invoice No	Amount
Delphi	52547260	S. Rozinski	Design Support	195	935.00
Delphi	52547504	"	"	196	3354.00
Delphi	52547512	"	"	198	9126.00
"	52547553	"	"	202	3622.00
"	52547553	"	"	203	7059.00
"	52547553	"	"	204	390.00
"	52547553	"	"	205	2106.00
"	52547554	"	"	206	5848.00
"	52547556	"	"	207	1333.00
"	52547556	"	"	208	1032.00
"	52547556	"	"	209	7601.00
"	52547556	"	"	210	3139.00
"	52547557	"	"	211	10,179.00
"	52547769	"	"	216	2,820.00
"	52547859	"	"	217	8460.00
"	SM578320	C. Nichols	Documentation	218	3,000.00
"	SM548357	C. Nichols	DESIGN	219	2,580.00
"	SM579357	C. Nichols	DESIGN	220	645.00

Pd. & Services Co.

Division Engineering

Lessor R. Lawrence

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Customer	Purchase Order	Buyer	Description	Invoice No	Amount
Delphi	SM578357	Nicholas	Design Charges	221	688.00
"	SM578357	"	"	222	258.00
"	SM578357	"	"	223	1,075.00
"	"	"	"	224	215.00
"	"	"	"	225	129.00
"	"	"	"	226	129.00
"	"	"	"	227	1505.00
"	"	"	"	228	301.00
"	"	"	"	229	946.00
"	"	"	"	230	86.00
"	"	"	"	231	817.00
"	"	"	"	232	215.00
"	"	"	"	233	86.00
"	"	"	"	234	215.00
"	"	"	"	235	172.00
Delphi	SM578147	"	"	236	5848.00
"	"	"	"	237	5160.00
"	"	"	"	238	1376.00
"	"	"	"	239	1,290.00

20,511.00

Division Eng. Lessor R. Laffanore Page 7 of 7
138,960.74

Customer	Purchase Order	Buyer	Description	Invoice No.	Amount
Delphi	SM578147	NICHOLS	DESIGN GAGES	240	688.00
"	"	"	"	241	430.00
"	"	"	"	242	430.00
"	"	"	"	243	430.00
"	"	"	"	244	344.00
"	"	"	"	245	1,376.00
"	"	"	"	246	1,720.00
2011 LAS	52528280	S. KIEZAK	LAB SERVICES	176	133,542.74

H.E. SERVICES CO.

Division None

Lender J. KARWAT

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Customer	Purchase Order	Buyer	Description	Unit	Shipper	Total
Export Steaming	53526758	J. SANBORN	TRIPOT (40pc)	#70.00	578	- 2800.00
ELPHI	53523710	K. BISHOP	Ball Tripot (100 pc)	36.00	7150000051	3600.00
ELPHI	53523710	K. BISHOP	Ball Tripot (52 pc)	47.00	7150000095	4888.00
ELPHI	53523710	K. BISHOP	Ball Tripot (52 pc)	47.00	7150000095	- 0-
ELPHI	53523710	K. BISHOP	Ball Outer (30 pc)	59.00	7150000096	1,770.00
ELPHI	53523710	K. BISHOP	Ball Outer (1)	150.00	DELIVERED	- 150.00
ELPHI	DR 333446-006	M. BURK	Yoke Test		7150000070	565.00
ELPHI	DR 333446-006	M. BURK	Yoke Test		7150000070	585.00
ELPHI-MEX.	57N11052	L. GONZALEZ	MACHINING		0294490 0294469	1150.00
ELPHI	9012401		SHIFT TUBE	6.00	7150000150	1800.00
ELPHI	9012401		SHIFT TUBE	6.00	7150000171	2520.00
ELPHI	53526309	K. DUCHARME	Outer Race UNIT (8)	164.25	029710	1764.00
ELPHI	5254516	S. RYMSKI	Blanket	-	2W01-11	1218.00

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Division

J. KARMAK

Lower

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Customer	Purchase Order	Buyer	Description	Quantity	Total
DELPHI	S2545116	S. RUDZINSKI	Design Support	117	1428.00
Delphi	S2545116	S. RUDZINSKI	Design Support	6517	210.00
Delphi	S2545116	S. RUDZINSKI	Design Support	006517	1428.00
Delphi	S2545116	S. RUDZINSKI	Design Support	006307	1743.00
Delphi	S2545116	S. RUDZINSKI	Design Support	6307	525.00
Delphi	S2545340	S. RUDZINSKI	Design Support	192	1522.50
Delphi	S2545166	S. RUDZINSKI	Design Support	213	1680.00
Delphi	S2545533	S. RUDZINSKI	Design Support	217	1638.00
Delphi	S2545340	S. RUDZINSKI	Design Support	200	777.00
Delphi	S2545340	S. RUDZINSKI	Design Support	195	777.00
Delphi	S2545166	S. RUDZINSKI	Design Support	201	1680.00
Delphi	S2545166	S. RUDZINSKI	Design Support	202	1680.00
Delphi	PR-333446-001	M. BURK	TORSION TEST	7110000131	6537.00
Delphi	9012401		5'11" TUBES (720)	7110000149	1800.00
Delphi	9012401		SHIFT TUBE 5	7110000166	2520.00
Delphi	57N11052	L. GONZALEZ	outee RACE	7110000393	2280.00
Delphi	S3526879	J. SANBORN	Ball - TIPOT	509	495.00
Delphi	S3523710	J. SANBORN	Ball - TIPOT	511	15.00

Estimator	Purchase Order	Buyee	Description	Invoice No	Amount
John Proto	S3526309	J. SANBORN	Outer Race	512	821.25
John Proto	S3526345	J. SANBORN	Inner Race	513	1454.00
John Proto	S3526346	J. SANBORN	Outer Race	514	1500.00
John Proto	S3526379	J. SANBORN	Shaft Clamp	515	1173.00
John Proto	S3526557	J. SANBORN K. HAYDEN	Torsion Bar	516	1,715.45
John Proto	S3526900	J. SANBORN	Hub Worm	518	360.00
John Stern	S2546792	S. RUDZINSKI	Clamp fixtures	132-	4,410.00
John Stern	S2546708	S. RUDZINSKI	Design / BLD.	138	3,741.00
John Stern	S2545771	S. RUDZINSKI	Design / BLD	139	9,976.00
John Stern	S2546553	S. RUDZINSKI	Development	144	4,160.00
John Stern	S2547019	S. RUDZINSKI	Development	145	4,160.00
John Stern	S2547016	S. RUDZINSKI	Development	146	1,976.00
John Stern	S2546297	S. RUDZINSKI	Development	147	5,382.00
John Stern	S2546298	S. RUDZINSKI	Development	148	5,850.00
John Stern	S2546300	S. RUDZINSKI	Development	149	2,379.00

Customer	Purchase Order	Buyer	Description	Invoice No	Total
expn1	52546300	S. RUDZINSKI	Development	150	6903.00
expn1	52546548	S. RUDZINSKI	Development	153	9823.00
expn1	52546932	S. RUDZINSKI	Development	173	1548.00
expn1	52547549	S. RUDZINSKI	Development	174	7955.00
expn1	52547549	S. RUDZINSKI	Development	175	3,225.00
expn1	52547549	S. RUDZINSKI	Development	186	2150.00
expn1	52547549	S. RUDZINSKI	Development	199	946.00

Division Universal Inspection Lender L. Combert

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Customer	Purchase Order	Buyer	Description	Invoice #	Total
2PH1 STEERING	SAG 9015094		sort parts	00260	390.00
2PH1 STEERING	N2M22183	S. MORAN	sort parts	00351	500.00
2PH1 STEERING	S2S45150	S. CAIRD	sort parts	002492	2827.50
2PH1 STEERING	S2S45240	G. ROVOL	sort parts	004980	9,169.88
2PH1 STEERING	S2S45240	G. ROVOL	sort parts	005714	5,135.33
2PH1 STEERING	S2S4240	G. ROVOL	sort parts	005930	5635.50
2PH1 STEERING	S2S4240	G. ROVOL	sort parts	005985	1378.65
2PH1 STEERING	S2S4240	G. ROVOL	sort parts	006319	5,283.14
2PH1 STEERING	S2S4240	G. ROVOL	sort parts	006548	4,112.75
2PH1 STEERING	S2S4240	G. ROVOL	sort parts	121	1304.55
2PH1 STEERING	S2S4240	G. ROVOL	sort parts	006103	1288.17
2PH1 STEERING	S2S4240	G. ROVOL	sort parts	005198	4470.38
2PH1 STEERING	S2S4240	G. ROVOL	sort parts	005216	2990.72
2PH1 STEERING	S2S4240	G. ROVOL	sort parts	005454	4964.51
2PH1 STEERING	S2S4240	G. ROVOL	sort parts	004169	8326.11
2PH1 STEERING	S2B02595	G. ROVOL	sort parts	199999	29,410.29

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Division universal inspection

Lender - Lambert

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Item	Purchase Order	Buyer	Description	Invoice No.	Total
24011	PRINCE - 2038	D. Kowalewski	sort	003293	\$1341.00
24011	PRINCE - 2038	D. Kowalewski	sort	003252	\$699.50
24011	PRINCE - 2038	D. Kowalewski	sort	003526	\$139.50
24011	PRINCE - 2038	D. Kowalewski	sort	003294	5772.00
24011	PRINCE - 2038 2224	D. Kowalewski	sort	003527	3607.50
24011	PRINCE - 2038 2224	D. Kowalewski	sort	003737	3100.50
24011	PRINCE - 2038 2224	D. Kowalewski	sort	003738	3646.50
24011	PRINCE - 2038 2224	D. Kowalewski	sort	003965	3939.00
24011	PRINCE - 2038 2224	D. Kowalewski	sort	004171	3490.50
24011	PRINCE - 2038 2165	D. Kowalewski	sort	003746	3393.00
24011	PRINCE - 2165	D. Kowalewski	sort	003713	4914.00
24011	PRINCE - 2165	D. Kowalewski	sort	003967	4972.50
24011	CREDIT. CARD	J. Munger	CALIBRATION	356	65.00
24011	382719	J. Skelton	Gage Ins.	355	1,080.00
24011	52533587-001		CALIBRATION	273	130.00

elphie

AT&T, SERVICE 5

Division: Universe Inspection

Lesser L. Combert

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52,554.56

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Customer	Purchase Order	Buyer	Description	Invoice #6	Total
ELPHN1	SAG 9015219		Sort	281	7618.15
ELPHN1	SAG 9015219		Sort	320	5,610.06
ELPHN1	SAG 9015219		Sort	333	4,414.34
ELPHN1	SAG 9015219		Sort	361	9,342.51
ELPHN1	52533236	C. Hansen	Collection	299	120.00
ELPHN1	CREDIT-CARD	D. Reid	Inspection	006527	369.00
ELPHN1	S2S46508	S. Fodorinski	Inspection	002502	160.00
ELPHN1	301074	J. Eskelson	Inspection	256 256	30.50
ELPHN1	301074	J. Eskelson	Inspection	2502-1	30.00
ELPHN1	382718	J. Eskelson	Inspection	315	560.00
ELPHN1	S352665	K. Hayden	Bare Groove Ins.	288	480.00
ELPHN1	S3526691	K. Hayden	Outer Race-INS	291	320.00
ELPHN1	S3526596	K. Hayden	Inspection	337	3420.00
ELPHN1		R. Baker	Inspection	222	80.00

A. E. SERVICES

Division: Mfr. Insop

Lessor

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Customer	Purchase Order	Buyer	Description	Invoice No	TOTAL
Joseph,		J. Bender	Inspection	197	160.00
Joseph		S. NEARN	Inspection	193	204.00
EPH1	382717	P. RYNE	Inspection	307	3656.00
EPH1	301081	M. ANDRUS	Inspection	107	240.00
EPH1	FDS73450001	S. WARD	Inspection	166	2622.12
EPH1	S2S4-6146	T. BARRETT	Inspection	5978A	128.00
EPH1	S2S4-6148	T. BARRETT	Inspection	5978B	192.00
EPH1	87-0-05306-00	D. MORELL	Inspection	005978	320.00
EPH1	4440001980	R. ISKRA	Inspection	006071	6,400.00
EPH1	S2S45095	S. RUDZINSKI	Inspection	002021	51.00
EPH1	S2S44378	T. BARRETT	Inspection	2017	320.00
EPH1	SAG9015173	J. BLACK	Sort	152	536.46
EPH1	SAG9015173	J. BLACK	Sort	350	1072.80
EPH1	SAG9015173	J. BLACK	Sort	002519	804.60
EPH1	SAG901529		Sort	262	661.32

14.5. SERVICES

Divison: Universal Msp. Lesser L. Chabot

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Customer	Purchase Order	Buyer	Description	Invoice No	Amount
Delphi	386291	M. Howerton	Sort	10000029460-HES	1248.00
Delphi	386291	M. Howerton	Sort	10000035746-HES	1938.00
Delphi	386291	M. Howerton	Sort	10000036281-HES	1446.00
Delphi	Job # 687457200	M. Howerton	Sort	10000036648-HES	497.25
Delphi	Job # 687457200	M. Howerton	Sort	10000037371-HES	2,063.10
Delphi	Job # 687457200	M. Howerton	Sort	10000038416-HES	1,267.50
Delphi	Job # 687457200	M. Howerton	Sort	10000034909-HES	881.40
Delphi	Job # 687457200	M. Howerton	Sort	10000040580-HES	1593.15
Delphi	301865	B. Wending	Inspection	004234	160.00
Delphi	301851	M. Andrews	Inspection	004250	560.00
Delphi	301073	S. Hearn	FABRICATION	004283	350.00
Delphi	301050	M. Andrews	Inspection	004277	544.00
Delphi	5AG9015219		Sort	123	8,654.80
Delphi	5AC9015219		Sort	159	7,334.22
Delphi	5AG9015219		Sort	217	5,886.43

134,423.85

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Division Universal Inspection

Leader L. Lambert

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Customer	Purchase Order	Buyer	Description	Invoice No	Amount
elphi	SSG 9012519		sort	232	6989.33
elphi	SSG 9012519		sort	257	5836.50
elphi	52547841	S. RUDZINSKI	Inspection	133	640.00
elphi	52547853	S. RUDZINSKI	Inspection	135	321.00
elphi	ED573450 001	S. WARD	Inspection	166	2622.12
elphi	52547809	S. RUDZINSKI	Inspection	188	3078.00
elphi	382707	S. MAREN	Inspection	193	204.00
elphi	382706	J. Bender	Inspection	197	160.00
elphi	52547867	S. RUDZINSKI	Inspection	220	160.00
elphi	52547762	S. RUDZINSKI	Inspection	224	255.00
elphi	52547865	S. RUDZINSKI	Inspection	240	1326.00
elphi	SAG 9015094	P. KOWALESKI	sort	260	390.00
elphi	52533587 001	G. Hover	Inspection	267	800.00
elphi	52547680	S. RUDZINSKI	Inspection	273	130.00
elphi	S3526650	K. HAYDEN	Inspection	277	1520.00
elphi				288	480.00

24,911.95
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104.5. SERVICES

Division Director Division Inspector Leader C. Lambert

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Customer	Purchase Order	Buyer	Description
202411	53526691	K. Hayden	OUTER RACE
202411	53533236	J. Nichols	CALIBRATION
			Outer
202411	52545340	L. Werner	DESIGN

\$ 87,187.48	\$ 22,810.00
50,083.50	28,870.50
32,554.56	49,060.70
17,368.24	<u>32,550.00</u>
34,423.85	\$ 133,291.20
24,911.95	
1217.00	
<hr/>	
\$ 247746.58	

<u>ENGINEERING / TESTING</u>	<u>TOTAL</u>
\$ 92,689.00	247,746.58
61,412.00	598,201.24
124,786.00	<u>133,291.20</u>
89,608.50	
70,234.00	# 979,239.02
20,511.00	
38,960.74	
<u>98,201.24</u>	

EXHIBIT C

**H.E. SERVICES
 HANDWRITTEN SHEETS**

INVOICE #	TOTAL	PAGE #	EXH #	NOTES
				matched by dollars to hard-copy
105	\$ 8,288.00	3	4	
107	\$ 240.00	15	2	
117	\$ 1,428.00	9	3	
121	\$ 1,304.55	12	2	
122	\$ 48.00	2	#N/A	MISSING
123	\$ 8,654.80	16	2	
125	\$ 2,080.00	2	4	
126	\$ 22,184.00	1	4	
130	\$ 9,336.00	3	4	
132	\$ 4,410.00	10	3	
133	\$ 5,070.00	3	2	
133	\$ 640.00	17	2	
134	\$ 3,354.00	4	4	
135	\$ 321.00	17	2	
138	\$ 10,457.50	4	3	matched to 137
138	\$ 3,744.00	10	3	
139	\$ 9,976.00	10	3	
144	\$ 4,160.00	1	3	
144	\$ 4,160.00	10	3	
145	\$ 4,160.00	10	3	
146	\$ 1,976.00	10	3	
147	\$ 5,382.00	10	3	
148	\$ 5,850.00	10	3	
149	\$ 2,379.00	10	3	
150	\$ 6,903.00	11	3	
152	\$ 536.40	15	2	
153	\$ 9,823.00	11	3	
159	\$ 7,334.22	16	2	
166	\$ 2,622.12	15	2	
166	\$ 2,622.12	17	2	
173	\$ 1,548.00	11	3	
174	\$ 7,955.00	11	3	
175	\$ 3,225.00	11	3	
176	\$ 133,542.74	7	4	
177	\$ 5,418.00	4	4	
178	\$ 9,274.00	4	4	
179	\$ 8,944.00	4	4	
180	\$ 9,589.00	4	4	
181	\$ 5,369.00	4	4	
182	\$ 559.00	4	4	

**H.E. SERVICES
 HANDWRITTEN SHEETS**

INVOICE #	TOTAL	PAGE #	EXH #	NOTES matched by dollars to hard-copy
185	\$ 5,160.00	4		4
186	\$ 2,150.00	11		3
187	\$ 9,498.00	4		4
188	\$ 3,078.00	17		2
190	\$ 1,935.00	4		4
191	\$ 2,752.00	4		4
192	\$ 1,522.50	9		3
193	\$ 6,396.00	4		2
193	\$ 204.00	15		2
193	\$ 204.00	17		2
194	\$ 1,699.00	4		4
195	\$ 935.00	5		2
195	\$ 777.00	9		2
195	\$ 777.00	18		2
196	\$ 3,354.00	5		4
197	\$ 160.00	15		2
197	\$ 160.00	17		2
198	\$ 9,126.00	5		4
199	\$ 946.00	11		3
200	\$ 4,641.00	4		3
200	\$ 777.00	9		3
201	\$ 1,680.00	3		3
201	\$ 4,563.00	4		3
201	\$ 1,680.00	9		3
202	\$ 3,627.00	5		3
202	\$ 1,680.00	9		3
203	\$ 7,059.00	5		4
204	\$ 390.00	5		4
205	\$ 2,106.00	5		4
206	\$ 5,848.00	5		4
207	\$ 1,333.00	5		4
208	\$ 1,032.00	5		4
209	\$ 4,601.00	5		4
210	\$ 3,139.00	5		4
211	\$ 10,179.00	5		4
213	\$ 1,680.00	3		3
213	\$ 1,680.00	9		3
216	\$ 2,820.00	5		4
217	\$ 1,638.00	3		2
217	\$ 8,460.00	5		2

H.E. SERVICES
HANDWRITTEN SHEETS

INVOICE #	TOTAL	PAGE #	EXH #	NOTES matched by dollars to hard-copy
217	\$ 1,638.00	9		2
217	\$ 5,886.43	16		2
218	\$ 3,000.00	5		4
219	\$ 2,580.00	5		4
220	\$ 645.00	5		2
220	\$ 160.00	17		2
221	\$ 688.00	6		4
222	\$ 258.00	6		2
222	\$ 80.00	14		2
223	\$ 1,075.00	6		4
224	\$ 215.00	6		2
224	\$ 255.00	17		2
225	\$ 129.00	6		4
226	\$ 129.00	6		4
227	\$ 1,505.00	6		4
228	\$ 301.00	6		4
229	\$ 946.00	6		4
230	\$ 86.00	6		4
231	\$ 817.00	6		4
232	\$ 215.00	6		2
232	\$ 6,989.33	17		2
233	\$ 86.00	6		4
234	\$ 215.00	6		4
235	\$ 172.00	6		4
236	\$ 5,848.00	6		4
237	\$ 5,160.00	6		4
238	\$ 1,376.00	6		4
239	\$ 1,290.00	6		4
240	\$ 688.00	7		2
240	\$ 1,326.00	17		2
241	\$ 430.00	7		4
242	\$ 430.00	7		4
243	\$ 430.00	7		4
244	\$ 344.00	7		4
245	\$ 1,376.00	7		4
246	\$ 1,720.00	7		4
256	\$ 30.50	14		2
257	\$ 5,836.50	17		2
260	\$ 390.00	12		2
260	\$ 390.00	17		2

**H.E. SERVICES
 HANDWRITTEN SHEETS**

INVOICE #	TOTAL	PAGE #	EXH #	NOTES
				matched by dollars to hard-copy
262	\$ 661.32	15	2	
267	\$ 800.00	17	2	
273	\$ 130.00	13	2	
273	\$ 130.00	17	2	
277	\$ 1,520.00	17	2	
281	\$ 7,618.15	14	2	
288	\$ 480.00	14	2	
288	\$ 480.00	17	2	
291	\$ 320.00	14	2	
291	\$ 320.00	18	2	
299	\$ 120.00	14	2	
299	\$ 120.00	18	2	
307	\$ 3,656.00	15	2	
315	\$ 560.00	14	2	
320	\$ 5,610.06	14	2	
333	\$ 4,414.34	14	2	
337	\$ 3,420.00	14	2	
350	\$ 1,072.80	15	2	
351	\$ 500.00	12	2	
355	\$ 1,080.00	13	2	
356	\$ 65.00	13	2	
361	\$ 9,342.51	14	2	
397	\$ 4,972.50	13	2	matched to 3967
509	\$ 495.00	9	3	
511	\$ 150.00	9	3	
512	\$ 821.25	10	3	
513	\$ 1,454.00	10	3	
514	\$ 1,500.00	10	3	
515	\$ 1,173.00	10	3	
516	\$ 1,715.45	10	3	
518	\$ 360.00	10	3	
578	\$ 2,800.00	8	#N/A	MISSING
2017	\$ 320.00	15	2	
2021	\$ 51.00	15	2	
2492	\$ 2,827.50	12	2	
2502	\$ 160.00	14	2	
2519	\$ 804.60	15	2	
3252	\$ 4,699.50	13	2	
3293	\$ 4,134.00	13	2	
3294	\$ 5,772.00	13	2	

**H.E. SERVICES
 HANDWRITTEN SHEETS**

INVOICE #	TOTAL	PAGE #	EXH #	NOTES <i>matched by dollars to hard-copy</i>
3526	\$ 3,139.50	13	2	
3527	\$ 3,607.50	13	2	
3713	\$ 4,914.00	13	2	
3737	\$ 3,100.50	13	2	
3738	\$ 3,646.50	13	2	
3740	\$ 3,393.00	13	2	
3965	\$ 3,939.00	13	2	
4169	\$ 8,326.11	12	2	
4171	\$ 3,490.50	13	2	
4234	\$ 160.00	16	2	
4250	\$ 560.00	16	2	
4277	\$ 544.00	16	2	
4283	\$ 350.00	16	2	
4980	\$ 9,169.88	12	2	
5188	\$ 84.00	3	4	
5198	\$ 4,470.38	12	2	
5216	\$ 2,990.72	12	2	
5448	\$ 8,118.00	3	4	
5449	\$ 20,962.00	1	4	
5454	\$ 4,964.51	12	2	
5714	\$ 5,135.33	12	2	
5930	\$ 5,635.50	12	2	
5978	\$ 320.00	15	2	
5985	\$ 1,378.65	12	2	
6071	\$ 6,400.00	15	2	
6103	\$ 1,288.17	12	2	
6307	\$ 1,743.00	9	3	
6307	\$ 525.00	9	3	matched to 116
6319	\$ 5,283.14	12	2	
6517	\$ 210.00	9	3	
6517	\$ 1,428.00	9	3	
6527	\$ 369.00	14	2	
6540	\$ 4,112.75	12	2	
29710	\$ 1,764.00	8	3	matched to 451
45011	\$ 6,500.00	1	4	
20050106	\$ 11,395.00	3	4	
7110000131	\$ 6,537.00	9	3	
7110000149	\$ 1,800.00	9	3	
7110000166	\$ 2,520.00	9	3	
7110000393	\$ 2,280.00	9	3	

**H.E. SERVICES
HANDWRITTEN SHEETS**

INVOICE #	TOTAL	PAGE #	EXH #	NOTES
				matched by dollars to hard-copy
7150000051	\$ 3,600.00	8	3	matched to 7110000053
7110000068 7150000070	\$ 585.00	8	3	matched to 7110000068
7110000068 7150000070	\$ 565.00	8	3	matched to 7110000068
7150000095	\$ 4,888.00	8	3	matched to 7100000089
7150000096	\$ 1,770.00	8	3	matched to 7100000090
7110000149 7150000150	\$ 1,800.00	8	3	matched to 7110000149
7110000166 7150000171	\$ 2,520.00	8	3	matched to 7110000166
149-150-164 9017410000	\$ 9,828.00	1	4	matched to 149/150/164
10000029460-HES	\$ 1,248.00	16	2	
10000034909-HES	\$ 881.40	16	2	matched to 10000039409-HES
10000035746-HES	\$ 1,938.00	16	2	
10000036281-HES	\$ 1,446.00	16	2	
10000036648-HES	\$ 497.25	16	2	
10000037371-HES	\$ 2,063.10	16	2	
10000038416-HES	\$ 1,267.50	16	2	
10000040580-HES	\$ 1,593.15	16	2	
106-9016870000	\$ 5,460.00	2	4	matched to 106
120-121-122-123	\$ 2,256.00	2	4	
132-133-134	\$ 13,767.00	1	4	
132-133-134	\$ 13,767.00	2	4	
132-133-134-133a	\$ 9,360.00	1	4	
132-133-134-133a	\$ 9,360.00	2	4	
132a	\$ 933.00	3	4	
9017410000 149-150-164	\$ 9,828.00	2	4	matched to 149/150/164
174-175-186-199	\$ 14,276.00	3	4	
177-184	\$ 5,977.00	2	4	
181-182	\$ 5,928.00	1	4	
185-190-191	\$ 9,847.00	3	4	
202-203-204-205	\$ 13,182.00	3	4	
207-208-209-210	\$ 10,105.00	3	4	
219-235	\$ 10,062.00	3	4	
236-246	\$ 19,092.00	3	4	
2502-1	\$ 30.00	14	2	
29490-29469	\$ 1,150.00	8	3	matched to 265
5978A	\$ 128.00	15	2	
5978B	\$ 192.00	15	2	
delivered	\$ 150.00	8	#N/A	MISSING
LW-01-11	\$ 1,218.00	8	3	matched to LW 01-11
M99999	\$ 29,410.29	12	2	
various	\$ 12,636.00	2	4	matched to 106-07-08-09-10-11-12

**H.E. SERVICES
HANDWRITTEN SHEETS**

INVOICE #	TOTAL	PAGE #	EXH #	NOTES
GRAND TOTAL	\$ 979,239.02			matched by dollars to hard-copy
TOTAL # of INVOICES	241			
TOTAL OF HIGHLIGHTED INVOICES	\$ 104,422.24			
DIVIDED BY 2	\$ 52,211.12			
see 7110000068 actual off \$20.00	\$ 52,201.12			

EXHIBIT D

H.E. SERVICES
SUMMARY OF DIFFERENCES

exhibit	INVOICE#	ACTUAL INVOICES	H.E. SCH	DIFFERENCE	EXPLANATIONS
4		123 \$ 7,757.62	\$ 8,654.80	\$ 897.18	H.E. did not reflect a credit memo
4		133 \$ 3,565.00	\$ 5,710.00	\$ 2,145.00	H.E. did not reflect a credit memo 10001
4		134 \$ 1,092.00	\$ 3,354.00	\$ 2,262.00	H.E. did not reflect a credit memo 10002
3		6517 \$ 210.00	\$ 1,638.00	\$ 1,428.00	actual invoice shows \$210.00 and Delphi paid \$210.00
2	10000035746-HES	\$ 1,938.30	\$ 1,938.00	\$ (0.30)	actual invoice shows \$1,938.30 RAMATECH invoice
2	10000036281-HES	\$ 1,446.90	\$ 1,446.00	\$ (0.90)	actual invoice shows \$1,446.90 RAMATECH invoice
3	7150000070/7110000068	\$ 1,130.00	\$ 1,150.00	\$ 20.00	Difference of \$20.00 two invoices of \$565.00 each
3	10000045011-HES	\$ 6,500.00	\$ -	\$ (6,500.00)	invoice not reflected on H.E. handwritten schedule
	MISC		\$ 150.00	\$ 150.00	have no hard copy of this invoice
	122		\$ 48.00	\$ 48.00	have no hard copy of this invoice
	578		\$ 2,800.00	\$ 2,800.00	have no hard copy of this invoice
TOTALS		\$ 23,639.82	\$ 26,888.80	\$ 3,248.98	

EXHIBIT E

H.E. SERVICES
DUPLICATE INVOICES
 (SAME INVOICE INCLUDED TWICE WITH DETAIL)

Purchase Order No.	Date Ordered	Invoice No.	Invoice Date	Amount	EXH # original	EXH # Duplicate	NOTES
S2S46553	01/26/04	144	2/29/2004	\$ 4,160.00	3	4	
FDS73450 001	1/8/2004	166	2/6/2004	\$ 2,622.12	2	2	
		193	4/14/2004	\$ 204.00	2	2	
S2S45340		195	4/14/2004	\$ 777.00	2	3	
		197	2/13/2004	\$ 160.00	2	2	
S2S47552	3/17/2004	201	4/14/2004	\$ 1,680.00	3	4	
52545166		213	3/29/2004	\$ 1,680.00	3	4	
S2S45533		217	4/14/2004	\$ 1,638.00	3	4	
SAG90I5094	3/1/2004	260	3/5/2004	\$ 390.00	2	2	
S2S33567-001		273	3/5/2004	\$ 130.00	2	2	
S3S26650	3/8/2004	288	3/12/2004	\$ 480.00	2	2	
S2833236	03/12/04	291	3/12/2004	\$ 320.00	2	2	
S2833236	03/12/04	299	3/12/2004	\$ 120.00	2	2	
PR333446-006		7110000068	8/22/2003	\$ 565.00	3	3	
9012401		7110000149	9/12/2003	\$ 1,800.00	3	3	
9012401		7110000166	9/16/2003	\$ 2,520.00	3	3	
S2S46792		132-133-134	2/19/2004	\$ 13,767.00	4	4	
S2S46792		132-133-134-133a	2/19/2004	\$ 9,360.00	4	4	
S2S42283		149/150/164	2/29/2004	\$ 9,828.00	4	4	

TOTAL DUPLICATES

\$ 52,201.12

Number of invoices	19
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EXHIBIT F

**H.E. SERVICES
 PAID INVOICES**

Purchase Order No.	EXHIBIT NUMBER	Invoice No.	Invoice Date	Amount	BOL	PAID	DATE PAID	PAYMENT #
S2S46795	2	107	1/23/2004	\$ 240.00		\$ 240.00	5/13/2005	651438
S2S47841	2	133	2/6/2004	\$ 640.00		\$ 640.00	3/9/2005	641134
S2S47853	2	135	2/6/2004	\$ 321.00		\$ 321.00	3/9/2005	641134
SAG9015173	2	152	2/6/2004	\$ 536.40	17753	\$ 536.40	4/1/2004	588269
FDS73450 001	2	166	2/6/2004	\$ 2,622.12	0019	\$ 2,622.12	7/1/2004	602358
S2S47809	2	188	2/13/2004	\$ 3,078.00		\$ 3,078.00	10/1/2004	616401
S2S47909	2	197	2/13/2004	\$ 160.00		\$ 160.00	11/17/2004	623275
S2S47867	2	220	2/20/2004	\$ 160.00		\$ 160.00	10/1/2004	616401
S2S47865	2	240	2/27/2004	\$ 1,326.00		\$ 1,326.00	9/10/2004	613045
S2S47866	2	267	3/5/2004	\$ 800.00		\$ 800.00	10/1/2004	616401
S2S47680	2	277	3/5/2004	\$ 1,520.00		\$ 1,520.00	9/10/2004	613045
S3S26650	2	288	3/12/2004	\$ 480.00		\$ 480.00	11/18/2004	623469
S3S26691	2	291	3/12/2004	\$ 320.00		\$ 320.00	11/18/2004	623469
S3S26596	2	337	3/26/2004	\$ 3,420.00		\$ 3,420.00	11/16/2004	623120
S2S45150	2	2492	9/5/2003	\$ 2,827.50		\$ 2,827.50	4/29/2005	650062
S2S46508	2	2502	9/12/2003	\$ 160.00		\$ 160.00	3/18/2004	585445
S2B02595	2	4169	10/31/2003	\$ 8,326.11		\$ 8,326.11	1/23/2004	576546
S2S45240	2	5198	11/21/2003	\$ 4,470.38		\$ 4,470.38	1/23/2004	576546
S2S45240	2	5216	11/28/2003	\$ 2,990.72		\$ 2,990.72	1/23/2004	576546
S2S45240	2	5454	12/7/2003	\$ 4,964.51		\$ 4,964.51	2/3/2004	578914
S2S45240	2	5714	12/14/2003	\$ 5,135.33		\$ 5,135.33	2/3/2004	578914
S2S45240	2	5985	12/28/2003	\$ 1,378.65		\$ 1,378.65	2/3/2004	578914
S2S45240	2	6103	1/2/2004	\$ 1,288.17		\$ 1,288.17	3/2/2004	583476
S2S46146	2	5978A	12/19/2003	\$ 128.00		\$ 128.00	4/6/2004	589294
S2S46148	2	5978B	12/19/2003	\$ 192.00		\$ 192.00	4/6/2004	589294
S2S45771	3	139	2/29/2004	\$ 9,976.00		\$ 9,976.00	5/4/2005	650560
S2S46553	3	144	2/29/2004	\$ 4,160.00		\$ 4,160.00	10/1/2004	616401
S2S47019	3	145	2/29/2004	\$ 4,160.00		\$ 4,160.00	10/1/2004	616401
S2S47016	3	146	2/29/2004	\$ 1,976.00		\$ 1,976.00	10/5/2004	617344
S2S46548	3	153	2/29/2004	\$ 9,823.00		\$ 9,823.00	11/18/2004	623469
S2S46932	3	173	4/4/2004	\$ 1,548.00		\$ 1,548.00	6/30/2004	600690
S2S47549	3	174	4/4/2004	\$ 7,955.00		\$ 7,955.00	2/15/2005	637141
82547549	3	175	4/4/2004	\$ 3,225.00		\$ 3,225.00	2/15/2005	637141
S2S47549	3	186	4/4/2004	\$ 2,150.00		\$ 2,150.00	2/15/2005	637141
S2S45340	3	192	3/10/2004	\$ 1,522.50		\$ 1,522.50	4/30/2004	592705
S2S47549	3	199	4/14/2004	\$ 946.00		\$ 946.00	2/15/2005	627141
S2S47552	3	201	4/14/2004	\$ 1,680.00	5443	\$ 1,680.00	2/24/2004	581210
S3S26309	3	451	3/12/2004	\$ 1,764.00	29710	\$ 1,764.00	4/30/2004	592705
S3S26879	3	509	3/31/2004	\$ 495.00	29756	\$ 495.00	4/30/2004	592705
33523710	3	511	4/11/2004	\$ 150.00	29765	\$ 150.00	4/13/2004	589689

**H.E. SERVICES
 PAID INVOICES**

Purchase Order No.	EXHIBIT NUMBER	Invoice No.	Invoice Date	Amount	BOL	PAID	DATE PAID	PAYMENT #
83S26345	3	513	4/11/2004	\$ 1,454.00	29766	\$ 1,454.00	6/1/2004	597618
S3S26346	3	514	4/11/2004	\$ 1,500.00	29767	\$ 1,500.00	6/1/2004	597618
S3S26379	3	515	4/11/2004	\$ 1,173.00	29769	\$ 1,173.00	6/1/2004	597618
S3S26557	3	516	4/11/2004	\$ 1,715.45	29771	\$ 1,715.45	6/1/2004	597618
S3S26900	3	518	4/11/2004	\$ 360.00	29768	\$ 360.00	6/1/2004	597618
S2S45116	3	6307	1/14/2004	\$ 525.00		\$ 525.00	3/2/2004	583476
S2S45116	3	6517	1/21/2004	\$ 210.00		\$ 210.00	3/2/2004	583476
S2S45116	3	LW 01-11	12/17/2003	\$ 1,218.00		\$ 1,218.00	4/15/2004	589938
S2S46197	4	105	1/29/2004	\$ 8,288.00		\$ 8,288.00	3/2/2005	639922
S3S23392	4	125	2/19/2004	\$ 2,080.00		\$ 2,080.00	4/1/2004	588269
S2S44042	4	126	2/19/2004	\$ 22,184.00		\$ 22,184.00	4/20/2004	590211
S2S46221	4	130	2/19/2004	\$ 9,336.00		\$ 9,336.00	2/24/2005	637778
S3S20950-004	4	137	2/29/2004	\$ 10,457.50	6331	\$ 10,457.50	3/2/2004	583476
S2S28280	4	176	4/15/2004	\$ 133,542.74		\$ 133,542.74	10/1/2004	616401
S2S46157	4	177	4/4/2004	\$ 5,418.00		\$ 5,418.00	5/4/2005	650560
S2S47555	4	180	4/4/2004	\$ 9,589.00		\$ 9,589.00	2/15/2005	637141
S2S47552.	4	181	4/4/2004	\$ 5,369.00		\$ 5,369.00	2/15/2005	637141
82847552	4	182	4/4/2004	\$ 559.00		\$ 559.00	2/15/2005	637141
S2S46158	4	185	4/4/2004	\$ 5,160.00		\$ 5,160.00	5/4/2005	650560
S2S47333	4	187	4/4/2004	\$ 9,498.00		\$ 9,498.00	6/1/2004	597618
S2S46158	4	190	4/14/2004	\$ 1,935.00		\$ 1,935.00	5/4/2005	650560
S2S46158	4	191	4/14/2004	\$ 2,752.00		\$ 2,752.00	5/4/2005	650560
S2S47260	4	193	4/14/2004	\$ 6,396.00		\$ 6,396.00	12/13/2004	627770
S2S47260	4	194	4/14/2004	\$ 1,699.00		\$ 1,699.00	12/13/2004	627770
S2S47512	4	198	4/11/2004	\$ 9,126.00		\$ 9,126.00	7/7/2004	603413
S2S47552	4	200	4/14/2004	\$ 4,641.00		\$ 4,641.00	2/15/2005	637141
S2S47552	4	201	4/14/2004	\$ 4,563.00		\$ 4,563.00	2/15/2005	637141
S2S47553	4	202	4/14/2004	\$ 3,627.00		\$ 3,627.00	7/7/2004	603413
S2S47553	4	203	4/14/2004	\$ 7,059.00		\$ 7,059.00	7/7/2004	603413
S2S47553	4	205	4/14/2004	\$ 2,106.00		\$ 2,106.00	7/7/2004	603413
S2S47554	4	206	4/14/2004	\$ 5,848.00		\$ 5,848.00	2/15/2005	637141
S2S47556	4	207	4/14/2004	\$ 1,333.00		\$ 1,333.00	2/15/2005	637141
S2S47556	4	208	4/14/2004	\$ 1,032.00		\$ 1,032.00	2/15/2005	637141
S2S47556	4	209	4/14/2004	\$ 4,601.00		\$ 4,601.00	2/15/2005	637141
S2S47556	4	210	4/14/2004	\$ 3,139.00		\$ 3,139.00	2/15/2005	637141
S2S47557	4	211	4/14/2004	\$ 10,179.00		\$ 10,179.00	7/7/2004	603413
S2S47769	4	216	4/14/2004	\$ 2,820.00		\$ 2,820.00	1/20/2004	632708
S2S47859	4	217	4/14/2004	\$ 8,460.00		\$ 8,460.00	5/6/2005	650792
SMS78320	4	218	4/14/2004	\$ 3,000.00		\$ 3,000.00	6/10/2004	599078
S2S844646	4	5188	11/30/2003	\$ 84.00		\$ 84.00	4/15/2004	589938
S2S45183	4	5448	12/10/2003	\$ 8,118.00		\$ 8,118.00	2/3/2004	578914

**H.E. SERVICES
PAID INVOICES**

Purchase Order No.	EXHIBIT NUMBER	Invoice No.	Invoice Date	Amount	BOL	PAID	DATE PAID	PAYMENT #
S2S44042	4	5449	12/10/2003	\$ 20,962.00		\$ 20,962.00	2/3/2004	578914
S2S48822	4	20050106	1/6/2005	\$ 11,395.00		\$ 11,395.00	3/2/2005	639922
S2S46281	4	106-07-08-09-10-11-12	1/29/2004	\$ 12,636.00		\$ 12,636.00	3/2/2004	583476
S3S23584	4	120-121-122-123	2/19/2004	\$ 2,256.00		\$ 2,256.00	4/1/2004	588269
SMS78357	4	219-235	4/14/2004	\$ 10,062.00		\$ 10,062.00	6/11/2004	599208
SMS78147	4	236-246	4/14/2004	\$ 19,092.00		\$ 19,092.00	6/11/2004	599208
TOTAL						\$ 497,573.08		

EXHIBIT G

H.E. SERVICES
ADDITIONAL INVOICES PAID
BY SHIPPER NUMBER

INVOICE #	DATE	PAID AMOUNT	EXHIBIT #	NOTES
123	1/23/2004	\$ 7,757.62	2	A.
159	2/6/2004	\$ 7,334.22	2	
217	2/20/2004	\$ 5,886.43	2	
232	2/27/2004	\$ 6,989.33	2	
257	3/5/2004	\$ 5,836.50	2	B.
281	3/12/2004	\$ 7,618.15	2	
320	3/19/2004	\$ 5,610.06	2	C.
333	3/26/2004	\$ 4,414.34	2	
350	3/26/2004	\$ 1,072.80	2	
361	3/26/2004	\$ 9,342.51	2	D.
TOTALS		\$ 61,861.96		

- A. DACOR detail is \$39.86 less than the invoice amount
- B. DACOR detail is \$200.75 less than the invoice amount because of item on shipper 17982
- C. DACOR detail is \$19.97 more than the invoice amount.
- D. DACOR detail is \$782.08 less than the invoice amount because shipper 18122 incl twice.

H.E. SERVICES
SUMMARY SUPPORT
INVOICE #361
3/26/2004

BILL OF LADING#	SHIP DATE	AMOUNT	PAID DATE	WIRE/CHECK #								
18070	3/29/2004	\$ 188.90	4/30/2004	592705								
18072	3/29/2004	\$ 244.80	4/30/2004	592705								
18074	3/30/2004	\$ 462.30	4/30/2004	592705								
18076	3/30/2004	\$ 174.08	4/30/2004	592705								
18078	3/30/2004	\$ 321.90	4/30/2004	592705								
18119	4/8/2004	\$ 311.58	6/1/2004	597618								
18121	4/7/2004	\$ 913.50	6/1/2004	597618								
18122	4/7/2004	\$ 783.36	6/1/2004	597618								
18123	4/7/2004	\$ 221.58	6/1/2004	597618								
18124	4/7/2004	\$ 581.12	6/1/2004	597618								
18125	4/6/2004	\$ -	6/1/2004	597618								
18126	4/6/2004	\$ 261.12	6/1/2004	597618								
18127	4/6/2004	\$ 778.40	6/1/2004	597618								
18128	4/6/2004	\$ 32.19	6/1/2004	597618								
18130	4/6/2004	\$ 81.55	6/1/2004	597618								
18131	4/6/2004	\$ 107.45	6/1/2004	597618								
18133	4/5/2004	\$ 592.80	6/1/2004	597618								
18135	4/2/2004	\$ 244.80	6/1/2004	597618								
18136	4/2/2004	\$ 522.24	6/1/2004	597618								
18137	4/2/2004	\$ 313.20	6/1/2004	597618								
18139	4/1/2004	\$ 174.08	6/1/2004	597618								
18140	4/1/2004	\$ 505.80	6/1/2004	597618								
18145	4/1/2004	\$ 107.30	6/1/2004	597618								
18146	3/31/2004	\$ 174.08	4/30/2004	592705								
18147	3/31/2004	\$ 462.30	4/30/2004	592705								
TOTAL		\$ 8,560.43										
INVOICE TOTAL		\$ 9,342.51										
DIFFERENCE		\$ (782.08)										
↓												
<table border="1"><tr><td>18122 shipper included</td><td></td></tr><tr><td>twice in invoice</td><td>\$ (783.36)</td></tr><tr><td>misc</td><td>\$ 1.28</td></tr><tr><td></td><td>\$ (782.08)</td></tr></table>					18122 shipper included		twice in invoice	\$ (783.36)	misc	\$ 1.28		\$ (782.08)
18122 shipper included												
twice in invoice	\$ (783.36)											
misc	\$ 1.28											
	\$ (782.08)											

H.E. SERVICES
SUMMARY SUPPORT
INVOICE #320
3/19/2004

BILL OF LADING#	SHIP DATE	AMOUNT	PAID DATE	WIRE/CHECK #
17904	3/18/2004	\$ 342.26	4/30/2004	592705
17905	3/18/2004	\$ 174.08	4/30/2004	592705
17906	3/18/2004	\$ 456.96	4/30/2004	592705
17907	3/18/2004	\$ 159.50	4/30/2004	592705
17908	3/19/2004	\$ 607.00	4/30/2004	592705
17910	3/19/2004	\$ 80.74	4/30/2004	592705
17918	3/17/2004	\$ 310.30	4/30/2004	592705
17919	3/17/2004	\$ 196.82	4/30/2004	592705
17921	3/17/2004	\$ 190.40	4/30/2004	592705
17922	3/16/2004	\$ 174.08	4/30/2004	592705
17925	3/16/2004	\$ 185.45	4/30/2004	592705
17926	3/16/2004	\$ 342.60	4/30/2004	592705
17927	3/16/2004	\$ 185.67	4/30/2004	592705
17928	3/16/2004	\$ 265.10	4/30/2004	592705
17929	3/16/2004	\$ 174.08	4/30/2004	592705
17930	3/16/2004	\$ 131.96	4/30/2004	592705
17932	3/15/2004	\$ 49.30	4/30/2004	592705
17933	3/15/2004	\$ 732.69	4/30/2004	592705
17934	3/15/2004	\$ 342.60	4/30/2004	592705
17935	3/15/2004	\$ 174.08	4/30/2004	592705
17936	3/15/2004	\$ 354.36	4/30/2004	592705

TOTAL \$ 5,630.03

INVOICE TOTAL \$ 5,610.06

DIFFERENCE \$ 19.97



misc	\$ 19.97
	\$ 19.97

H.E. SERVICES
SUMMARY SUPPORT
INVOICE #333
3/26/2004

BILL OF LADING#	SHIP DATE	AMOUNT	PAID DATE	WIRE/CHECK #
17912	3/22/2004	\$ 369.90	4/30/2004	592705
17914	3/22/2004	\$ 179.80	4/30/2004	592705
18051	3/23/2004	\$ 130.56	4/30/2004	592705
18052	3/23/2004	\$ 429.60	4/30/2004	592705
18053	3/23/2004	\$ 515.45	4/30/2004	592705
18054	3/23/2004	\$ 187.60	4/30/2004	592705
18055	3/23/2004	\$ 62.18	4/30/2004	592705
18058	3/24/2004	\$ 152.32	4/30/2004	592705
18059	3/24/2004	\$ 179.80	4/30/2004	592705
18062	3/25/2004	\$ 723.70	4/30/2004	592705
18063	3/25/2004	\$ 174.08	4/30/2004	592705
18066	3/26/2004	\$ 522.24	4/30/2004	592705
18067	3/26/2004	\$ 700.10	4/30/2004	592705
18068	3/26/2004	\$ 87.00	4/30/2004	592705

TOTAL **\$ 4,414.33**

INVOICE TOTAL **\$ 4,414.34**

DIFFERENCE **\$ (0.01)**



misc **\$ (0.01)**
 \$ (0.01)

H.E. SERVICES
SUMMARY SUPPORT
INVOICE #281
3/12/2004

BILL OF LADING#	SHIP DATE	AMOUNT	PAID DATE	WIRE/CHECK #				
17937	3/12/2004	\$ 226.58	4/30/2004	592705				
17938	3/12/2004	\$ 527.80	4/30/2004	592705				
17939	3/12/2004	\$ 181.10	4/30/2004	592705				
17940	3/12/2004	\$ 174.00	4/30/2004	592705				
17941	3/12/2004	\$ 500.48	4/30/2004	592705				
17943	3/12/2004	\$ 538.07	4/30/2004	592705				
17947	3/11/2004	\$ 425.65	4/30/2004	592705				
17947	3/11/2004	\$ 43.50	4/30/2004	592705				
17949	3/11/2004	\$ 549.30	4/30/2004	592705				
17950	3/11/2004	\$ 130.56	4/30/2004	592705				
17951	3/11/2004	\$ 146.06	4/30/2004	592705				
17952	3/11/2004	\$ 369.62	4/30/2004	592705				
17954	3/10/2004	\$ 360.05	4/30/2004	592705				
17955	3/10/2004	\$ 412.08	4/30/2004	592705				
17956	3/10/2004	\$ 197.31	4/30/2004	592705				
17957	3/10/2004	\$ 195.84	4/30/2004	592705				
17958	3/10/2004	\$ 314.10	4/30/2004	592705				
17959	3/10/2004	\$ 355.83	4/30/2004	592705				
17960	3/9/2004	\$ 87.00	4/30/2004	592705				
17962	3/9/2004	\$ 189.94	4/30/2004	592705				
17966	3/9/2004	\$ 233.88	4/30/2004	592705				
17967	3/9/2004	\$ 152.32	4/30/2004	592705				
17969	3/9/2004	\$ 76.70	4/30/2004	592705				
17970	3/9/2004	\$ 221.24	4/30/2004	592705				
17971	3/8/2004	\$ 87.00	4/30/2004	592705				
17973	3/8/2004	\$ 189.39	4/30/2004	592705				
17974	3/8/2004	\$ 150.80	4/30/2004	592705				
17977	3/8/2004	\$ 130.56	4/30/2004	592705				
17978	3/8/2004	\$ 451.38	4/30/2004	592705				
TOTAL		\$ 7,618.14						
INVOICE TOTAL		\$ 7,618.15						
DIFFERENCE		\$ (0.01)						
↓								
<table border="1"><tr><td>misc</td><td>\$ 0.01</td></tr><tr><td></td><td>\$ 0.01</td></tr></table>					misc	\$ 0.01		\$ 0.01
misc	\$ 0.01							
	\$ 0.01							

**H.E. SERVICES
SUMMARY SUPPORT
INVOICE #257
3/5/2004**

BILL OF LADING#	SHIP DATE	AMOUNT	PAID DATE	WIRE/CHECK #
17980	3/5/2004	\$ 179.80	4/30/2004	592705
17982	3/5/2004	\$ -		
17983	3/5/2004	\$ 380.76	4/30/2004	592705
17984	3/5/2004	\$ 500.48	4/30/2004	592705
17985	3/5/2004	\$ 256.77	4/30/2004	592705
17986	3/4/2004	\$ 289.96	4/30/2004	592705
17988	3/4/2004	\$ 314.10	4/30/2004	592705
17989	3/4/2004	\$ 174.08	4/30/2004	592705
17990	3/4/2004	\$ 235.61	4/30/2004	592705
17991	3/4/2004	\$ 324.82	4/30/2004	592705
17992	3/3/2004	\$ 234.14	4/30/2004	592705
17993	3/3/2004	\$ 179.80	4/30/2004	592705
17995	3/3/2004	\$ 174.08	4/30/2004	592705
17996	3/3/2004	\$ 240.66	4/30/2004	592705
17998	3/3/2004	\$ 296.16	4/30/2004	592705
17999	3/2/2004	\$ 229.10	4/30/2004	592705
18001	3/2/2004	\$ 196.11	4/30/2004	592705
18003	3/2/2004	\$ 227.10	4/30/2004	592705
18004	3/2/2004	\$ 174.08	4/30/2004	592705
18005	3/2/2004	\$ 187.73	4/30/2004	592705
18006	3/1/2004	\$ 98.60	4/30/2004	592705
18008	3/1/2004	\$ 364.38	4/30/2004	592705
18009	3/1/2004	\$ 177.89	4/30/2004	592705
18010	3/1/2004	\$ 199.54	4/30/2004	592705

TOTAL \$ 5,635.75

INVOICE TOTAL \$ 5,836.50

DIFFERENCE \$ (200.75)

1

a. 7381 units times .0272 \$ 200.76

H.E. SERVICES
SUMMARY SUPPORT
INVOICE #123
1/23/2004

BILL OF LADING#	SHIP DATE	AMOUNT	PAID DATE	WIRE/CHECK #
------------------------	------------------	---------------	------------------	---------------------

17404	1/20/2004	\$ 1,102.36	3/2/2004	583476
17405	1/20/2004	\$ 166.16	3/2/2004	583476
17406	1/20/2004	\$ 185.69	3/2/2004	583476
17407	1/20/2004	\$ 394.32	3/2/2004	583476
17408	1/20/2004	\$ 108.80	3/2/2004	583476
17409	1/20/2004	\$ 185.78	3/2/2004	583476
17410	1/20/2004	\$ 68.60	3/2/2004	583476
17411	1/21/2004	\$ 513.89	3/2/2004	583476
17412	1/21/2004	\$ 350.82	3/2/2004	583476
17413	1/21/2004	\$ 152.32	3/2/2004	583476
17414	1/21/2004	\$ 204.33	3/2/2004	583476
17415	1/21/2004	\$ 374.40	3/2/2004	583476
17416	1/22/2004	\$ 678.72	3/2/2004	583476
17417	1/22/2004	\$ 444.42	3/2/2004	583476
17418	1/22/2004	\$ 752.16	3/2/2004	583476
17803	1/23/2004	\$ 43.50	3/2/2004	583476
17804	1/23/2004	\$ 238.63	3/2/2004	583476
17806	1/23/2004	\$ 194.32	3/2/2004	583476
17807	1/23/2004	\$ 364.38	3/2/2004	583476
17808	1/23/2004	\$ 391.68	3/2/2004	583476
17809	1/23/2004	\$ 606.64	3/2/2004	583476
17813	1/22/2004	\$ 195.84	3/2/2004	583476

TOTAL \$ 7,717.76

INVOICE TOTAL \$ 7,757.62 less credit memo 100001

DIFFERENCE \$ (39.86)



miscellaneous	\$	(39.86)
	\$	(39.86)

H.E. SERVICES
SUMMARY SUPPORT
INVOICE #159
2/6/2004

BILL OF LADING#	SHIP DATE	AMOUNT	PAID DATE	WIRE/CHECK #
17733	2/6/2004	\$ 304.50	4/1/2004	588269
17734	2/6/2004	\$ 211.89	4/1/2004	588269
17735	2/6/2004	\$ 183.74	4/1/2004	588269
17736	2/6/2004	\$ 581.88	4/1/2004	588269
17738	2/6/2004	\$ 304.64	4/1/2004	588269
17739	2/6/2004	\$ 350.83	4/1/2004	588269
17740	2/5/2004	\$ 188.58	4/1/2004	588269
17741	2/5/2004	\$ 196.60	4/1/2004	588269
17742	2/5/2004	\$ 263.82	4/1/2004	588269
17743	2/5/2004	\$ 152.32	4/1/2004	588269
17744	2/4/2004	\$ 198.75	4/1/2004	588269
17745	2/4/2004	\$ 130.50	4/1/2004	588269
17746	2/5/2004	\$ 347.10	4/1/2004	588269
17747	2/4/2004	\$ 394.32	4/1/2004	588269
17748	2/4/2004	\$ 152.32	4/1/2004	588269
17750	2/4/2004	\$ 145.74	4/1/2004	588269
17752	2/3/2004	\$ 43.50	4/1/2004	588269
17754	2/3/2004	\$ 370.03	4/1/2004	588269
17755	2/3/2004	\$ 401.10	4/1/2004	588269
17756	2/3/2004	\$ 152.32	4/1/2004	588269
17758	2/3/2004	\$ 330.70	4/1/2004	588269
17759	2/3/2004	\$ 252.64	4/1/2004	588269
17760	2/2/2004	\$ 130.50	4/1/2004	588269
17761	2/2/2004	\$ 219.94	4/1/2004	588269
17762	2/2/2004	\$ 186.89	4/1/2004	588269
17763	2/2/2004	\$ 701.64	4/1/2004	588269
17765	2/2/2004	\$ 239.36	4/1/2004	588269
17766	2/2/2004	\$ 198.10	4/1/2004	588269
TOTAL		\$ 7,334.25		
INVOICE TOTAL		\$ 7,334.22		
DIFFERENCE		\$ 0.03		
↓				
miscellaneous		\$ 0.03		
		\$ 0.03		

H.E. SERVICES
SUMMARY SUPPORT
INVOICE #217
2/20/2004

BILL OF LADING#	SHIP DATE	AMOUNT	PAID DATE	WIRE/CHECK #
17670	2/20/2004	\$ 432.37	4/1/2004	588269
17672	2/20/2004	\$ 478.42	4/1/2004	588269
17673	2/20/2004	\$ 326.40	4/1/2004	588269
17674	2/20/2004	\$ 213.38	4/1/2004	588269
17676	2/19/2004	\$ 316.10	4/1/2004	588269
17678	2/19/2004	\$ 220.76	4/1/2004	588269
17679	2/19/2004	\$ 414.58	4/1/2004	588269
17680	2/19/2004	\$ 195.84	4/1/2004	588269
17684	2/18/2004	\$ 266.80	4/1/2004	588269
17686	2/18/2004	\$ 174.08	4/1/2004	588269
17689	2/18/2004	\$ 531.60	4/1/2004	588269
17690	2/18/2004	\$ 232.51	4/1/2004	588269
17691	2/17/2004	\$ 277.38	4/1/2004	588269
17692	2/17/2004	\$ 152.32	4/1/2004	588269
17693	2/17/2004	\$ 49.30	4/1/2004	588269
17694	2/17/2004	\$ 387.52	4/1/2004	588269
17695	2/16/2004	\$ 136.30	4/1/2004	588269
17696	2/16/2004	\$ 207.16	4/1/2004	588269
17701	2/19/2004	\$ 261.12	4/1/2004	588269
17702	2/16/2004	\$ 401.10	4/1/2004	588269
17704	2/16/2004	\$ 211.40	4/1/2004	588269

TOTAL \$ 5,886.44

INVOICE TOTAL \$ 5,886.43

DIFFERENCE \$ 0.01



miscellaneous	\$	0.01
	\$	0.01

H.E. SERVICES
SUMMARY SUPPORT
INVOICE #232
2/27/2004

BILL OF LADING#	SHIP DATE	AMOUNT	PAID DATE	WIRE/CHECK #
17646	2/26/2004	\$ 378.71	4/1/2004	588269
17648	2/24/2004	\$ 261.00	4/1/2004	588269
17649	2/24/2004	\$ 150.33	4/1/2004	588269
17650	2/25/2004	\$ 193.36	4/1/2004	588269
17651	2/25/2004	\$ 152.32	4/1/2004	588269
17652	2/25/2004	\$ 511.26	4/1/2004	588269
17653	2/25/2004	\$ 178.95	4/1/2004	588269
17654	2/24/2004	\$ 130.50	4/1/2004	588269
17655	2/24/2004	\$ 208.73	4/1/2004	588269
17656	2/24/2004	\$ 174.08	4/1/2004	588269
17657	2/24/2004	\$ 199.29	4/1/2004	588269
17658	2/24/2004	\$ 327.66	4/1/2004	588269
17660	2/24/2004	\$ 192.60	4/1/2004	588269
17661	2/23/2004	\$ 130.50	4/1/2004	588269
17662	2/23/2004	\$ 202.80	4/1/2004	588269
17664	2/23/2004	\$ 142.69	4/1/2004	588269
17665	2/23/2004	\$ 511.26	4/1/2004	588269
17666	2/23/2004	\$ 304.64	4/1/2004	588269
18012	2/27/2004	\$ 199.84	4/30/2004	592705
18013	2/27/2004	\$ 484.23	4/1/2004	588269
18014	2/27/2004	\$ 478.72	4/1/2004	588269
18015	2/27/2004	\$ 419.34	4/30/2004	592705
18018	2/27/2004	\$ 531.60	4/1/2004	588269
18020	2/26/2004	\$ 350.82	4/1/2004	588269
18021	2/26/2004	\$ 174.08	4/1/2004	588269
 TOTAL		\$ 6,989.31		
 INVOICE TOTAL		\$ 6,989.33		
 DIFFERENCE		\$ (0.02)		
↓				
 miscellaneous \$ (0.02) \$ (0.02)				

**H.E. SERVICES
SUMMARY SUPPORT
INVOICE #350
3/26/2004**

BILL OF LADING#	SHIP DATE	AMOUNT	PAID DATE	WIRE/CHECK #
17964	3/8/2004	\$ 536.40	4/30/2004	592705
18144	3/31/2004	\$ 536.40	4/30/2004	592705

TOTAL \$ 1,072.80

INVOICE TOTAL \$ 1,072.80

DIFFERENCE \$ -



miscellaneous	\$	-
	\$	-

EXHIBIT G-1

H.E. SERVICES
DIFFERENCES ON EXHIBIT 2 PART 2

INVOICE #123															
		QUANTITY		PART NUMBERS											
BILL OF LADING#	SHIP DATE	7839877	7844992	26056003	26057598	26083145	40705	40780	26107266	26105499	26023803	26074400	26097037	26048635	TOTALS
17404	1/20/2004	6,437	30,756						3,335						40,528
17405	1/20/2004									2,174					6,020
17406	1/20/2004		6,827								230				6,827
17407	1/20/2004			6,000		8,100									14,100
17408	1/20/2004				4,000										4,000
17409	1/20/2004		6,830												6,830
17410	1/20/2004								2,522						2,522
17411	1/21/2004		18,893												18,893
17412	1/21/2004			4,500		8,100									12,600
17413	1/21/2004				5,600										5,600
17414	1/21/2004									7,512					7,512
17415	1/21/2004	5,802								7,963					13,765
17416	1/22/2004			12,000		8,100	4,059								24,159
17417	1/22/2004								16,339						16,339
17418	1/22/2004	27,653							0						27,653
17803	1/23/2004		1,500						2,290						1,500
17804	1/23/2004		6,483												8,773
17806	1/23/2004	7,144													7,144
17807	1/23/2004			7,500		5,400									12,900
17808	1/23/2004				14,400										14,400
17809	1/23/2004		6,082						16,221						22,303
17813	1/22/2004				7,200										7,200
TOTALS		53,866	69,041	31,500	31,200	29,700	4,059	2,522	53,660	2,174	230	1,481	1,083	1,052	281,568
PRICE		0.0272	0.0272	0.029	0.0272	0.0272	0.0272	0.0272	0.0272	0.0272	0.0272	0.0272	0.0272	0.0295	
TOTALS		\$ 1,465.16	\$ 1,877.92	\$ 913.50	\$ 848.64	\$ 807.84	\$ 110.40	\$ 68.60	\$ 1,459.55	\$ 59.13	\$ 6.26	\$ 40.28	\$ 29.46	\$ 31.03	\$ 7,717.77
		OK	OK	OK	OK	OK	OK	OFF	OFF	OFF	OFF	OFF	OFF	OFF	\$ 7,717.76

ON H.E. INVOICE

59,680 TOTAL UNITS PER SHIPPERS part #26107266,26105499,26023803,26074400,26097037,26048635

61,234 TOTAL UNITS PER INVOICE all in as part #26107266

(1,554) DIFFERENCE IN UNITS

0.0272 PRICE PER PER UNIT

\$ (42.27) TOTAL SHORT-FALL IN DIFFERENCE

PRICE OVERPAYMENT ON PART 26048635

PAID AT .0295 BILLED AT .0272

\$ 2.52 1,095 UNITS TIMES .0023

\$ (39.75) NET DIFFERENCE

H.E. SERVICES
DIFFERENCES ON EXHIBIT 2 PART 2

INVOICE #257														
		QUANTITY		PART NUMBERS										
BILL OF LADING#	SHIP DATE	7839877	7844992	26056003	26057598	26083145	40705	40780	26069432	26105499	26023803	26074400	26017266	TOTALS
17980	3/5/2004			4,500					1,700					6,200
17982	3/5/2004	7,381												7,381
17983	3/5/2004			3,000		10,800								13,800
17984	3/5/2004				18,400									18,400
17985	3/5/2004													9,440
17986	3/4/2004			4,500		4,050			1,700					10,250
17988	3/4/2004			4,500		6,750								11,250
17989	3/4/2004				6,400									6,400
17990	3/4/2004													8,662
17991	3/4/2004	11,942												11,942
17992	3/3/2004													8,608
17993	3/3/2004			4,500					1,700					6,200
17995	3/3/2004				6,400									6,400
17996	3/3/2004			4,500		4,050								8,550
17998	3/3/2004	6,583												4,305
17999	3/2/2004			4,500					3,400					7,900
18001	3/2/2004	7,210												7,210
18003	3/2/2004			1,500		6,750								8,250
18004	3/2/2004				6,400									6,400
18005	3/2/2004	6,902												6,902
18006	3/1/2004								3,400					3,400
18008	3/1/2004			7,500		5,400								12,900
18009	3/1/2004	6,540												6,540
18010	3/1/2004	7,336												7,336
TOTALS		7,381	46,513	39,000	37,600	37,800	-	-	11,900	-	-	-	-	31,015
PRICE		0.0272	0.0272	0.029	0.0272	0.0272	0.0272	0.0272	0.029	0.0272	0.0272	0.0272	0.0272	
TOTALS		\$ 200.76	\$ 1,265.15	\$ 1,131.00	\$ 1,022.72	\$ 1,028.16	\$ -	\$ -	\$ 345.10	\$ -	\$ -	\$ -	\$ -	\$ 843.61
		OFF	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	\$ 5,836.50

ON H.E. INVOICE

7,381 TOTAL UNITS PER SHIPPER #17982-NOT PAID IN DACOR

0.0272 PRICE PER UNIT

\$ 200.76 TOTAL SHORT-FALL

\$ 200.76 NET DIFFERENCE

\$ 0.00

H.E. SERVICES
 DIFFERENCES ON EXHIBIT 2 PART 2

INVOICE #320															
		QUANTITY		PART NUMBERS											
BILL OF LADING#	SHIP DATE	7839877	7844992	26056003	26057598	26083145	40705	40780	26069432	26105499	26023803	26074400	26017266	TOTALS	
17904	3/18/2004			9,000		3,000								12,000	
17905	3/18/2004				6,400									6,400	
17906	3/18/2004					16,800								16,800	
17907	3/18/2004	5,864												5,864	
17908	3/19/2004					18,000		4,316						22,316	
17910	3/19/2004			1,500				1,369						2,869	
17918	3/17/2004			9,000					1,700					10,700	
17919	3/17/2004	7,236												7,236	
17921	3/17/2004	7,000												7,000	
17922	3/16/2004				6,400									6,400	
17925	3/16/2004	6,818												6,818	
17926	3/16/2004			9,000		3,000								12,000	
17927	3/16/2004	6,826												6,826	
17928	3/16/2004				9,000									9,700	
17929	3/16/2004			6,400										6,400	
17930	3/16/2004		2,306		2,393									4,699	
17932	3/15/2004							1,700						1,700	
17933	3/15/2004	20,372	6,565											26,937	
17934	3/15/2004			9,000		3,000								12,000	
17935	3/15/2004				6,400									6,400	
17936	3/15/2004	6,501	6,527											13,028	
TOTALS		60,617	13,092	39,806	44,793	36,000	5,685	-	3,400	-	-	700	-	204,093	
PRICE		0.0272	0.0272	0.029	0.0272	0.0272	0.0272	0.0272	0.029	0.0272	0.0272	0.0272	0.0272		
TOTALS		\$ 1,648.78	\$ 356.10	\$ 1,154.37	\$ 1,218.37	\$ 979.20	\$ 154.63	\$ -	\$ 98.60	\$ -	\$ -	\$ 19.04	\$ -	\$ 5,629.10	
		OK	OK	OK	OK	OFF	OFF	OK	OK	OK	OK	OFF	OK	PAID \$ 5,630.03	
														\$ (0.93)	

ON H.E. INVOICE

PART #26083145 IS OVER BY 3,000 UNITS
 PART #40750 IS UNDER BY 3,000 UNITS
 SAME PRICE -NO IMPACT

PART #	26074400
PAID IN DACOR BUT NOT ON INVOICE	\$ 19.04
OVER PAID IN DACOR VS DETAIL	\$ 0.93
TOTAL OVERPAYMENT	\$ 19.97

H.E. SERVICES
 DIFFERENCES ON EXHIBIT 2 PART 2

INVOICE #361															
QUANTITY		PART NUMBERS													
BILL OF LADING#	SHIP DATE	7839877	7844992	26056003	26057598	26083145	40705	40780	26069432	26105499	26075440	26074400	40864	26017266	TOTALS
18070	3/29/2004			3,000		3,000				700					6,700
18072	3/29/2004					9,000									9,000
18073	3/29/2004					-									-
18074	3/30/2004			7,500		9,000									16,500
18076	3/30/2004				6,400										6,400
18078	3/30/2004			6,000					5,100						11,100
18119	4/8/2004					6,000	2,000						3,455		11,455
18121	4/7/2004			31,500											31,500
18122	4/7/2004				28,800										28,800
18123	4/7/2004					6,000				700			1,400		8,100
18124	4/7/2004			11,543				1,430		7,154					20,127
18125	4/6/2004														-
18126	4/6/2004				9,600										9,600
18127	4/6/2004			15,000		9,000			3,400						27,400
18128	4/6/2004										1,110				1,110
18130	4/6/2004				2,630	368									2,998
18131	4/6/2004			2,010					1,470			225			3,705
18133	4/5/2004			12,000		9,000									21,000
18135	4/2/2004					9,000									9,000
18136	4/2/2004				19,200										19,200
18137	4/2/2004			6,000					3,400			1,400			10,800
18139	4/1/2004				6,400										6,400
18140	4/1/2004			9,000		9,000									18,000
18145	4/1/2004			3,000						700					3,700
18146	3/31/2004				6,400										6,400
18147	3/31/2004			7,500		9,000									16,500

TOTALS	-	-	114,053	79,430	78,368	3,430	-	20,524	-	4,835	-	4,855	-	305,495
PRICE	0.0272	0.0272	0.029	0.0272	0.0272	0.0272	0.0272	0.029	0.0272	0.029	0.029	0.0272	0.0272	
TOTALS	\$ -	\$ -	\$ 3,307.54	\$ 2,160.50	\$ 2,131.61	\$ 93.30	\$ -	\$ 595.20	\$ -	\$ 140.22	\$ -	\$ 132.06	\$ -	\$ 8,560.41

OK OK OK OFF OK OK OK OFF OK OK OFF OK OK PAID \$ 8,560.43
 DIFFERENCE \$ (0.02)

ON H.E. INVOICE

PART #26057598 ON INVOICE #18122 HAS BEEN
 RECORDED TWICE ON THE INVOICE
 28,800 UNITS TIMES .0272 \$ 783.36

PART # 260754400
 ON INVOICE SHOWS 4,135 UNITS
 SHIPPERS SHOW 4,835 UNITS
 DIFFERENCE OF 700 UNITS TIMES .0290 \$ (20.30)

PART # 26074400
 ON INVOICE SHOWS 700 UNITS
 SHIPPERS SHOW 0 UNITS
 DIFFERENCE OF 700 UNITS TIMES .0272 \$ 19.04

TOTAL DIFFERENCE \$ 782.10

EXHIBIT H

**H.E. SERVICES
RAMATECH INVOICES**

Purchase Order No.	Date Ordered	Invoice No.	Invoice Date	Amount	EX #	BOL	NOTES
--------------------	--------------	-------------	--------------	--------	------	-----	-------

10000035746-HES	9/26/2002	\$1,938.30	2	99999	RAMATECH
10000036281-HES	10/11/2002	\$1,446.90	2	12551	RAMATECH
10000036648-HES	10/17/2002	\$497.25	2	12563	RAMATECH
10000037371-HES	10/30/2002	\$2,063.10	2		RAMATECH
10000038416-HES	11/21/2002	\$1,267.50	2	14055	RAMATECH
10000039409-HES	12/12/2002	\$881.40	2	14234	RAMATECH

\$8,094.45

Number of invoices	6
--------------------	---

SHIPPER/INVOICE

H.E. Services / Ancon Prototype & Machine / Universal Tool / Universal Inspection / Universal Manufacturing

5117 S. Dort Hwy • Flint, MI 48507 • 810-743-4900 • Fax 810-743-8400

Delphi
3900 Holland Ave

Saginaw MI 48601
ATTENTION: Mike Howerton

INVOICE: 10000035746-HES
CONTACT: Lee Lambert
DATE: 09/26/2002
P.O.:

DESCRIPTION:

JOB# 687457200, SHIPPER# 99999

QUANTITY	NOTES	UNIT PRICE	AMOUNT
99.4	ON-SITE SORTING HOURS (REF. 26095346 SPOOL SHAFT AT DELPHI PLANT #7 (HOURS ACCUMULATED THRU 9/8/02))	\$19.50	\$1,938.30
TOTAL AMOUNT			\$1,938.30

Remit Payment To:

H.E. Services
c/o Republic Bank
120 E. Silver Lake Rd.
Fenton, MI 48430

Received By: _____

Date: _____



H.E. Services / Ancon Prototype & Machine / Universal Tool / Universal Inspection / Universal Manufacturing

5117 S. Dort Hwy • Flint, MI 48507 • 810-743-4900 • Fax 810-743-8400

RAMATECH LLC
7565 HAGGERTY RD
BELLEVILLE, MI 48111

ATTN: ACCOUNTS PAYABLE

INVOICE: 10000005746-RES

HTS CONTACT: LEE LAMBERT

DATE: 9/26/02

PURCHASE ORDER # 25794

DESCRIPTION:

JOB# 687457200 SHIPPER# 99999

<u>ITEM CODE</u>	<u>QNT.</u>	<u>UNIT PRICE</u>	<u>AMOUNT</u>
SORT PT#26095345 STRAIGHT TIME SORTING HOURS (REF. 'QUOTE #1819 REV. 001, ATTACHED)	99	\$19.50	\$1,938.50
		TOTAL AMOUNT	\$1,938.50

Remit Payment To:

H.E. Services
c/o Republic Bank
120 E. Silver Lake Rd.
Fenton, MI 48430

Received By: _____

Date: _____

Delphi
3900 Holland Ave

Saginaw MI 48601

ATTENTION: Mike Howerton

INVOICE: I0000036281-HES
CONTACT: Lee Lambert
DATE: 10/11/2002
P.O.:

DESCRIPTION:

JOB# 687457200 SHIPPER# 12551

<u>QUANTITY</u>	<u>NOTES</u>	<u>UNIT PRICE</u>	<u>AMOUNT</u>
74.2	STRAIGHT TIME SORTING HOURS PERIOD ENDING 9/29/02	\$19.50	\$1,446.90
TOTAL AMOUNT			\$1,446.90



H.E. Services / Ancon Prototype & Machine / Universal Tool / Universal Inspection / Universal Manufacturing

5117 S. Dort Hwy • Flint, MI 48507 • 810-743-4900 • Fax 810-743-8400

RAMATECH LLC
7565 HAGGERTY RD

BELLEVILLE, MI 48111

ATTN: ACCOUNTS PAYABLE

INVOICE: IO000036281-HES

HES CONTACT: LEE LAMBERT

DATE: 10/11/2003

PURCHASE ORDER # 25794

DESCRIPTION:

JOE# 687457200 SHIPPER# 99999

ITEM CODE	QNT.	UNIT PRICE	AMOUNT
SORT PT#26095345	74.2	\$19.50	\$1,446.90
STRAIGHT TIME SORTING HOURS (REF. QUOTE #1819 REV. 001, ATTACHED)			
TOTAL AMOUNT			\$1,446.90

Remit Payment To:

H.E. Services
c/o Republic Bank
120 E. Silver Lake Rd.
Fenton, MI 48430

Received By: _____

Date: _____

Delphi
3900 Holland Ave

Saginaw MI 48601
ATTENTION: Mike Howerton

INVOICE: I0000036648-HES
CONTACT: Lee Lambert
DATE: 10/17/2002
P.O.:

DESCRIPTION:

job# 687457200 shipper# 12563

<u>QUANTITY</u>	<u>NOTES</u>	<u>UNIT PRICE</u>	<u>AMOUNT</u>
25.5		\$19.50	\$497.25
TOTAL AMOUNT			\$497.25



SHIPPER/INVOICE H.E. Services / Ancon Prototype & Machine / Universal Tool / Universal Inspection / Universal Manufacturing

5117 S. Dort Hwy • Flint, MI 48507 • 810-743-4900 • Fax 810-743-8400

RAMATECH LLC
7568 HAGGERTY RD
PELLEVILLE, MI 48111

ATTN: ACCOUNTS PAYABLE

ENVOICE: IO000036648-HES

HES CONTACT: LEE LAMBERT

DATE: 10/17/02

PURCHASE ORDER # 25794

DESCRIPTION:

JOB# 687457200 SHIPPER# 99999

ITEM CODE	COUNT	UNIT PRICE	AMOUNT
SORT PT#26095345 STRAIGHT TIME SORTING HOURS (REF. QUOTE #1819 REV. 001, ATTACHED)	25.5	\$19.50	\$497.25
TOTAL AMOUNT			\$497.25

Remit Payment To:

H.E. Services
c/o Republic Bank
120 E. Silver Lake Rd.
Fenton, MI 48430

Received By: _____

Date: _____



Pg 87 of 149

3870 E. Washington Road
Saginaw, Michigan 48601-9623
Bus. (989) 758-0950
Fax (989) 758-0954
A Division of H.E. Services

SHIPPING ORDER

SHIPPER NUMBER

012563

SHIPPED TO Delphi - Saginaw

DATE SHIPPED 9-30-02

ADDRESS 3900 Hollings Rd.

CUSTOMER'S
ORDER NUMBER 907.3706

CITY Traverse City, MI 49601

INVOICE NUMBER

Plant #10

SHIPPED VIA Our truck



3870 E. Washington Road
Saginaw, Michigan 48601-9623
Bus. (989) 758-0950
Fax (989) 758-0954
A Division of H.E. Services

SHIPPING
ORDER

SHIPPER NUMBER

012589

S.O. NUMBER

4572

SHIPPED TO Delphi - Saginaw DATE SHIPPED 10.03.02ADDRESS 3900 Holland Rd. CUSTOMER'S ORDER NUMBERCITY Saginaw, MI 48601 INVOICE NUMBER2ft#7SHIPPED VIA Van Truck

QUANTITY ORDERED	QUANTITY SHIPPED	DESCRIPTION
1750	1750	26095346 Spool Shafts (2 @ 1750) TOTAL
350	350	26105658 Spool Shafts (1 @ 350)

RECEIVED

Saginaw Saginaw

OCT 03 2002

"Already Received"EJHOW PACKED _____ RECD.
BY: _____

Delphi
3900 Holland Ave

Saginaw MI 48601
ATTENTION: Mike Howerton

INVOICE: I0000037371-HES

CONTACT: Lee Lambert

DATE: 10/30/2002

P.O.:

DESCRIPTION: For the Period: [10/20/2002 through 10/20/2002]

QUANTITY	NOTES	UNIT PRICE	AMOUNT
105.8	STRAIGHT TIME SORTING HOURS	\$19.50	\$2,063.10
TOTAL AMOUNT			\$2,063.10



H.E. Services / Ancon Prototype & Machine / Universal Tool / Universal Inspection / Universal Manufacturing

5117 S. Dort Hwy • Flint, MI 48507 • 810-743-4900 • Fax 810-743-8400

RAMATECH LLC
7565 HAGGERTY RD
BELLEVILLE, MI 48111

ATTN: ACCOUNTS PAYABLE

INVOICE: 10000037371-HES

HES CONTACT: LEE LAMBERT

DATE: 10/30/02

PURCHASE ORDER #: 25794

DESCRIPTION:

JOB# 687457200 SHIPPER# 99999

ITEM CODE	QNT.	UNIT PRICE	AMOUNT
SORT PT#36095345 STRAIGHT TIME SORTING HOURS (REF. QUOTE #1819 REV. 001, ATTACHED)	105.3	\$19.50	\$2,063.10
TOTAL AMOUNT			\$2,063.10

Remit Payment To:

H.E. Services
c/o Republic Bank
120 E. Silver Lake Rd.
Fenton, MI 48430

Received By: _____

Date: _____

Delphi
3900 Holland Ave

Saginaw MI 48601

ATTENTION: Mike Howerton

INVOICE: 10000038416-HES

CONTACT: Lee Lambert

DATE: 11/21/2002

P.O.:

DESCRIPTION:

JOB# 687457200 SHIPPER# 14055

QUANTITY	NOTES	UNIT PRICE	AMOUNT
65	STRAIGHT TIME SORTIN HOURS WE 11/10/02	\$19.50	\$1,267.50
TOTAL AMOUNT			\$1,267.50



SHIPPER/INVOICE

H.E. Services / Ancon Prototype & Machine / Universal Tool / Universal Inspection / Universal Manufacturing

5117 S. Dort Hwy • Flint, MI 48507 • 810-743-4900 • Fax 810-743-8400

RAMATECH LLC
7565 HAGGERTY RD
BELLEVILLE, MI 48111

ATTN.: ACCOUNTS PAYABLE

INVOICE: 10000038416-HES

HES CONTACT: LEE LAMBERT

DATE: 11/22/02

PURCHASE ORDER # 25794

DESCRIPTION:

JOB# 687457200 SHIPPER# 99999

<u>ITEM CODE</u>	<u>QNT.</u>	<u>UNIT PRICE</u>	<u>AMOUNT</u>
SORT PT#26095345 STRAIGHT TIME SORTING HOURS (REF. QUOTE #1819 REV. 001) WEEKENDING 11/10/02	65.0	\$19.50	\$1,267.50
TOTAL AMOUNT			\$1,267.50

Remit Payment To:

H.E. Services
c/o Republic Bank
120 E. Silver Lake Rd.
Fenton, MI 48430

Received By: _____

Date: _____

**SHIPPING
ORDER**

Pg. 93 of 149
3870 E. Washington Road
Saginaw, Michigan 48601-9623
Bus. (989) 758-0950
Fax (989) 758-0954
A Division of H.E. Services

SHIPPER NUMBER

014086

S.O. NUMBER

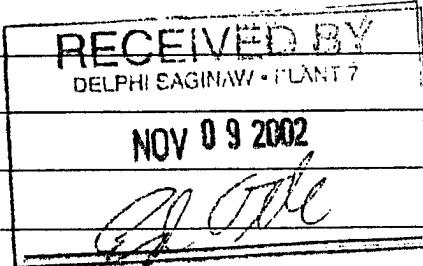
4275

SHIPPED TO DELPHI - SAGINAWDATE SHIPPED 11-9-02ADDRESS 3900 Holland Rd.CUSTOMER'S
ORDER NUMBER 9013706CITY SAGINAW, MI 48601

INVOICE NUMBER

PLANT # 7SHIPPED VIA OUR TRUCK

QUANTITY ORDERED	QUANTITY SHIPPED	DESCRIPTION
1400 ^{CT}	400 ^{CT}	26105658 SPOOL SHAFT



HOW PACKED

RECD.
BY:



3870 E. Washington Road
Saginaw, Michigan 48601-9623
Bus. (989) 758-0950
Fax (989) 758-0954
A Division of H.E. Services

SHIPPING ORDER

SHIPPER NUMBER

014085

S.O. NUMBER

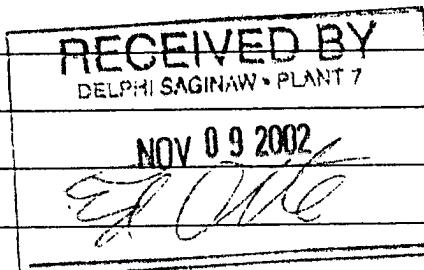
4275

SHIPPED TO DELPHI - SAGINAWDATE SHIPPED 11-9-02ADDRESS 3900 HOLLAND RD.CUSTOMER'S ORDER NUMBER SOI 3706CITY SAGINAW, MI 48601

INVOICE NUMBER

PLANT #7SHIPPED VIA OUR TRUCK

QUANTITY ORDERED	QUANTITY SHIPPED	DESCRIPTION
<u>385</u>	<u>385</u>	<u>26095346 50001 SHAFT</u>



HOW PACKED

RECD.

BY:



Pg. 95 of 149
3870 E. Washington Road
Saginaw, Michigan 48601-9623
Bus. (989) 758-0950
Fax (989) 758-0954
A Division of H.E. Services

SHIPPER NUMBER

014083

S.O. NUMBER

427

DATE SHIPPED 11/18/02

ADDRESS 2900 Bellwood Rd

CUSTOMER'S
ORDER NUMBER 9053706

CITY Saginaw MI 48605

INVOICE NUMBER

HOW PACKED

RECD.
BY:



Pg. 96 of 149
3870 E. Washington Road
Saginaw, Michigan 48601-9623
Bus. (989) 758-0950
Fax (989) 758-0954
A Division of H.E. Services

SHIPPER NUMBER

014079

S.O. NUMBER

4275

SHIPPED TO Delphi SaginawDATE SHIPPED 11/8/02ADDRESS 3900 Holland RdCUSTOMER'S
ORDER NUMBER 9013706CITY Saginaw Mi 48601

INVOICE NUMBER

PH#7SHIPPED VIA Our Truck

QUANTITY ORDERED	QUANTITY SHIPPED	DESCRIPTION
450	450	26105658 Spool Shaft 9@50
500	500	26095346 Spool Shaft 10@50

HOW PACKED

RECD.
BY: D. Lawrence

**SHIPPING
ORDER**

Pg. 97 of 149
3870 E. Washington Road
Saginaw, Michigan 48601-9623
Bus. (989) 758-0950
Fax (989) 758-0954
A Division of H.E. Services

SHIPPER NUMBER

014076

S.O. NUMBER

4275

SHIPPED TO

(Delphi Saginaw)

DATE SHIPPED

11/8/02

ADDRESS

3900 Holland Rd

CUSTOMER'S
ORDER NUMBER

9013706

CITY

Saginaw, Mi 48601

INVOICE NUMBER

DH#1

SHIPPED VIA

Our Truck.

QUANTITY ORDERED	QUANTITY SHIPPED	DESCRIPTION
300	300	26105658 (Spool 60@50)
600	600	26095346 (Shaft) 12@50

RECEIVED BY

DELPHI SAGINAW • PLANT 7

NOV 08 2002

JHH

HOW PACKED

RECD.
BY:



Pg. 98 of 149
3870 E. Washington Road
Saginaw, Michigan 48601-9623
Bus. (989) 758-0950
Fax (989) 758-0954
A Division of H.E. Services

SHIPPER NUMBER

014068

S.O. NUMBER

4275

SHIPPED TO Hebke SaginawDATE SHIPPED 11/7/02ADDRESS 3900 Holland Rd
Saginaw, Mi 48601CUSTOMER'S
ORDER NUMBER

9013706

CITY Saginaw, Mi 48601

INVOICE NUMBER

R1775

SHIPPED VIA Our Delivery

QUANTITY ORDERED	QUANTITY SHIPPED	DESCRIPTION
200	200	26105658 Spool Shaft
150	150	3 1/2" @ \$50

HOW PACKED

RECD.
BY: Parini

RAMATECH LLC
7555 HAGGERTY ROAD
BELLEVILLE, MI 48111

P U R C H A S E O R D E R

Order Number: 25794 Revision: 0
Order Date: 09/20/02 Page: 1
Print Date: 09/20/02

Supplier: 7478

Ship To: 210

UNIVERSAL INSPECTION
3870 E WASHINGTON Rd
SAGINAW, MI 48601

RAMATECH LLC
7555 HAGGERTY ROAD
BELLEVILLE, MI 48111

ATTENTION: LEE LAMBERT

Confirming: yes

Supplier Telephone: 989-752-0950

Buyer: 25

Contact: LEE LAMBERT

Credit Terms:

Ship Via:

Remarks:

FOB:

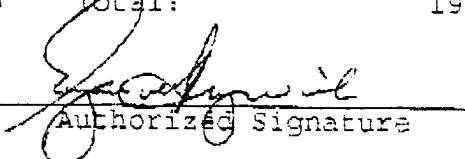
THIS FOR STRAIGHT TIME TO SORT PART 26095346 SPOOL SHAFT AT DELPHI PLANT #7.
THIS P.O. IS FOR AN ONGOING SCRT UNTIL LEVEL 2 IS REMOVED OR TERMINATED BY
MUTUAL AGREEMENT.

Ln Item Number	T Due	Qty Open UM	Unit Cost	Extended Cost
1 SCRT PT#26095345	N 12/31/02	1.0 hr	19.50	19.50
Site: 210				
Supplier Item: FOR OUR PART 40001				
Type: Memo				

Taxable Total: 0.00
Tax [1]: 0.00% [2]: 0.00% [3]: 0.00%

Line Total:	19.50
Total Tax:	0.00
USD Total:	19.50

By:


Authorized Signature

Delphi
3900 Holland Ave

Saginaw MI 48601

ATTENTION: Mike Howerton

INVOICE: I0000039409-HES

CONTACT: Lee Lambert

DATE: 12/12/2002

P.O.:

DESCRIPTION:

JOB# 687457200 SHIPPER# 14234

<u>QUANTITY</u>	<u>NOTES</u>	<u>UNIT PRICE</u>	<u>AMOUNT</u>
45.2	STRAIGHT TIME SORTING HOURS WEEKENDING 12/8/02	\$19.50	\$881.40
TOTAL AMOUNT			\$881.40



H.E. Services / Ancon Prototype & Machine / Universal Tool / Universal Inspection / Universal Manufacturing

5117 S. Dort Hwy • Flint, MI 48507 • 810-743-4900 • Fax 810-743-8400

RAMATECH LLC
7565 HAGGERTY RD
BELLEVILLE, MI 48111

ATTN.: ACCOUNTS PAYABLE

INVOICE: I0000039409-HES

HES CONTACT: LEE LAMBERT

DATE: 12/12/02

PURCHASE ORDER # 25794

DESCRIPTION:

JOB# 687457200 SHIPPER# 99999

ITEM CODE	QNT.	UNIT PRICE	AMOUNT
SORT PT#26095345 STRAIGHT TIME SORTING HOURS (REF. QUOTE #1819 REV. 001) WEEKENDING 12/08/02	45.2	\$19.50	\$881.40
TOTAL AMOUNT			\$881.40

Remit Payment To:

H.E. Services
c/o Republic Bank
120 E. Silver Lake Rd.
Fenton, MI 48430

Received By: _____

Date: _____



Pg. 102 of 149
3870 E. Washington Road
Saginaw, Michigan 48601-9623
Bus. (989) 758-0950
Fax (989) 758-0954
A Division of H.E. Services

SHIPPER NUMBER

014234

S.O. NUMBER

41572

SHIPPED TO Delphi Saginaw

DATE SHIPPED 12/10/07

ADDRESS 3900 Holland Rd

CUSTOMER'S ORDER NUMBER 9013706

CITY Saginaw MI 48603

INVOICE NUMBER

P177

SHIPPED VIA UPS Ground

QUANTITY ORDERED	QUANTITY SHIPPED	DESCRIPTION
1500	1500	26105658 Spool Shaft 1@
850	850	36095346 Spool shaft 1@
		RECEIVED 12/10/07 H.E. Services
		SHIPPED 12/10/07 H.E. Services
		12/10/07

HOW PACKED

RECD.
BY:



Pg 103 of 149
3870 E. Washington Road
Saginaw, Michigan 48601-9623
Bus. (989) 758-0950
Fax (989) 758-0954
A Division of H.E. Services

SHIPPER NUMBER

014245

4775

SHIPPED TO Deiphos - Sacramento

DATE SHIPPED 12-3-81

ADDRESS 3900 Holland Rd

**CUSTOMER'S
ORDER NUMBER** 90T3700

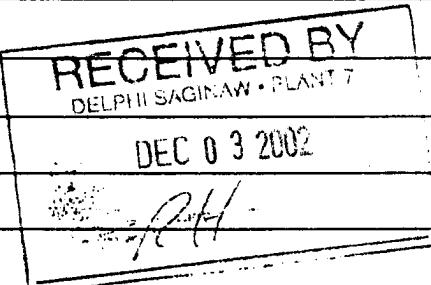
CITY saginaw, mi 48601

INVOICE NUMBER _____

PLANT #7 SHIPPED VIA our Truck

HOW PACKED

RECD.
BY:





3870 E. Washington Road
Saginaw, Michigan 48601-9623
Bus. (989) 758-0950
Fax (989) 758-0954
A Division of H.E. Services

SHIPPER NUMBER

013001

S.O. NUMBER

457

SHIPPED TO

Delphi - Saigon

DATE SHIPPED

ADDRESS

3900 Holland Rd.

**CUSTOMER'S
ORDER NUMBER**

6

3900 Holland Rd.

INVOICE NUMBER

CITY

man in 48605

SHIPPED VIA

HOW PACKED

REF ID

BY:



Pg 105 of 149
3870 E. Washington Road
Saginaw, Michigan 48601-9623
Bus. (989) 758-0950
Fax (989) 758-0954
A Division of H.E. Services

SHIPPER NUMBER

013767

S.O. NUMBER

4573

SHIPPED TO Alpha SaginawDATE SHIPPED 12/6/07ADDRESS 3900 Holland Rd.CUSTOMER'S
ORDER NUMBERCITY Sag. MI 48603

INVOICE NUMBER

P147SHIPPED VIA Out-4-Door

QUANTITY ORDERED	QUANTITY SHIPPED	DESCRIPTION
750	750	2610S6S8 SPOOL SHFT + 1@ 750
080	060	2609S34G SPOOL shft's.
950	950	1@ 950

H.E. Services12/6/07B. Lemanski

HOW PACKED

RECD.
BY:

RAMATECH LLC
7565 HAGGERTY ROAD
BELLEVILLE, MI 48111

P U R C H A S E O R D E R

Order Number: 25794 Revision: 0
Order Date: 09/20/02 Page: 1
Print Date: 09/20/02

Supplier: 7478

Ship To: 210

UNIVERSAL INSPECTION
3870 E WASHINGTON Rd
SAGINAW, MI 48601

RAMATECH LLC
7565 HAGGERTY ROAD
BELLEVILLE, MI 48111

ATTENTION: LEE LAMBERT

Confirming: yes

Supplier Telephone: 989-752-0950

Buyer: 25

Contact: LEE LAMBERT

Credit Terms:

Ship Via:

Remarks:

FOB:

THIS FOR STRAIGHT TIME TO SORT PART 26095346 SPOOL SHAFT AT DELPHI PLANT #7.
THIS P.O. IS FOR AN ONGOING SCRT UNTIL LEVEL 2 IS REMOVED OR TERMINATED BY
MUTUAL AGREEMENT.

Ln Item Number	T Due	Qty Open UM	Unit Cost	Extended Cost
1 SCRT PT#26095346	N 12/31/02	1.0 hr	19.50	19.50
Site: 210				
Supplier Item: FOR OUR PART 40001				
Type: Memo				

Taxable Total: 0.00
Tax(1): 0.00% [2]: 0.00% [3]: 0.00%

Line Total:	19.50
Total Tax:	0.00
USD Total:	19.50

By:

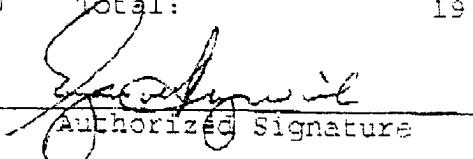

Lee Lambert
Authorized Signature

EXHIBIT I

From: Szankin, Boguslawa <boguslawa.szankin@delphi.com>
Sent: Monday, April 30, 2007 6:37 AM
To: Locricchio, William
Cc: Iskra, Ryszard; Cisek, Karolina
Subject: RE: H.E. SERVICES

Dear Willam,
The payment was released at 08/04/2004.
Please confirm if you need bank transfer confirmation.



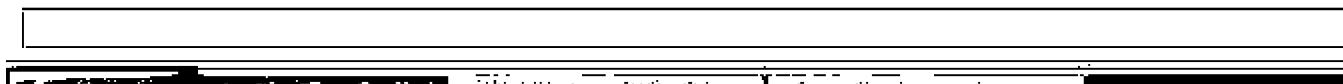
Wyświetlanie pozycji poj. dostawcy: Lista nom.

Struktura poz. Pole dodatkowe... Informacje o czeku

10500000013 / 5C70 Wybór: Dokument rozlicz. 1500025271
Dostawca jednorazowy - USD 2 od 2734

216/1/IV/04 363/7/III	1500025271 1900065568	KZ F5	08.04.04 26.12.03	25 31	USD USD	6.400,00 6.400,00-	271 271	6071	

Wybrane	0,00	PLN
Wyświetlone	0,00	PLN



Boguslawa Szankin

Delphi Polska Automotive Systems Sp z o.o

43-100 Tychy,

ul. Towarowa 6

POLAND

Finance Department- AP/AR Supervisor

Tel.+48 32 21 85 611, Fax. +48 32 32 910 82

E-mail : Boguslawa.Szankin@delphi.com

Sąd Rejestrowy: Sąd Rejonowy w Katowicach,
VIII Wydział Gospodarczy Krajowego Rejestru Sądowego

Registered in: Registration Court in Katowice,

Numer wpisu do rejestru: KRS 0000051200
NIP: 646-21-01-342; REGON: 273332450
Kapitał zakładowy: 20.923.650,00 PLN

VIII Commercial Department of the National Court Registry
Registration number: KRS 0000051200
Tax registration number (VAT): PL 6462101342
Share capital: PLN 20.923.650,00

From: Cisek, Karolina
Sent: Thursday, April 26, 2007 10:31 AM
To: Szankin, Boguslawa
Cc: Iskra, Ryszard; Locricchio, William
Subject: RE: H.E. SERVICES

Bogusia,

Can you please check why the payment was not released?

Ryszard, Can you confirm that items were delivered to Tychy plant.

Thanks,Karolina

From: Locricchio, William
Sent: Wednesday, April 25, 2007 8:14 PM
To: Cisek, Karolina
Cc: Iskra, Ryszard
Subject: H.E. SERVICES

Hi Karolina,

I am claims analyst currently working on a lawsuit filed by **H.E. Services**. Included in their lawsuit is an unpaid invoice (#006071) in the amount of \$6,400.00, dated 12-26-2003. This invoice was for the Poland operations. I have attached copies of the invoice and purchase request. Can you tell me if this is a valid invoice? And if it is a valid invoice was the invoice ever paid according to your records? If the invoice was paid, please send me some documentation, i.e. a screen shot of your payable system will suffice for now.

Due to the lawsuit, this is an important issue.

If you have any questions feel free to contact me, my information is listed below.

Thank you for your help in this matter.

Bill

*William M. Locricchio
POC Analyst
900 Tower Drive
Suite 900
Troy, MI 48098
248-265-4305 (p)
248-265-4276 (f)
M/C 480-900-001*

EXHIBIT J

H.E. SERVICES
INVOICES BILLED TWICE UNDER
DIFFERENT INVOICE NUMBERS

Purchase Order No.	Date Ordered	Invoice No.	Invoice Date	Amount	EXH # original	EXH # Duplicate	NOTES
S2S46792	2/10/2004	132	2/19/2004	\$ 4,410.00	3	EX 4	Duplicate132-133-134
S2S47553	3/17/2004	202	4/14/2004	\$ 1,680.00	3	EX 3	Duplicate OF 201, Paid
52545166		213	3/29/2004	\$ 1,680.00	3	EX 3	Duplicate OF 201, Paid
S2S46281		106	1/29/2004	\$ 5,460.00	4	EX 4	this is included in invoice 106-07-08-09-10-11-12
S2S46792		132a	2/19/2004	\$ 933.00	4	EX 4	this is a duplicate of invoice 132-133-134-133a
S2S46792	2/10/2004	133	2/19/2004	\$ 5,070.00	4	EX 4	this is a duplicate of invoice 132-133-134-133a
S2S46792	2/19/2004	133	2/19/2004	\$ (2,145.00)	4	EX 4	this is a duplicate of invoice 132-133-134-133a
S2S46792	2/10/2004	134	2/19/2004	\$ 3,354.00	4	EX 4	this is a duplicate of invoice 132-133-134-133a
S2S46792	2/19/2004	134	2/19/2004	\$ (2,262.00)	4	EX 4	this is a duplicate of invoice 132-133-134-133a
SMS48357	3/11/2004	219	4/14/2004	\$ 2,580.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	220	4/14/2004	\$ 645.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	221	4/14/2004	\$ 688.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	222	4/14/2004	\$ 258.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	223	4/14/2004	\$ 1,075.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	224	4/14/2004	\$ 215.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	225	4/14/2004	\$ 129.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	226	4/14/2004	\$ 129.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	227	4/14/2004	\$ 1,505.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	228	4/14/2004	\$ 301.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	229	4/14/2004	\$ 946.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	230	4/14/2004	\$ 86.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	231	4/14/2004	\$ 817.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	232	4/14/2004	\$ 215.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	233	4/14/2004	\$ 86.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	234	4/14/2004	\$ 215.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78357	3/11/2004	235	4/14/2004	\$ 172.00	4	EX 4	billed twice see invoice 219-235 PAID
SMS78147		236	4/15/2004	\$ 5,848.00	4	EX 4	billed twice see invoice 236-246 PAID
SMS78147		237	4/15/2004	\$ 5,160.00	4	EX 4	billed twice see invoice 236-246 PAID
SMS78147		238	4/15/2004	\$ 1,376.00	4	EX 4	billed twice see invoice 236-246 PAID
SMS78147		239	4/15/2004	\$ 1,290.00	4	EX 4	billed twice see invoice 236-246 PAID
SMS78147		240	4/15/2004	\$ 688.00	4	EX 4	billed twice see invoice 236-246 PAID
SMS78147		241	4/15/2004	\$ 430.00	4	EX 4	billed twice see invoice 236-246 PAID
SMS78147		242	4/15/2004	\$ 430.00	4	EX 4	billed twice see invoice 236-246 PAID
SMS78147		243	4/15/2004	\$ 430.00	4	EX 4	billed twice see invoice 236-246 PAID
SMS78147		244	4/15/2004	\$ 344.00	4	EX 4	billed twice see invoice 236-246 PAID
SMS78147		245	4/15/2004	\$ 1,376.00	4	EX 4	billed twice see invoice 236-246 PAID
SMS78147		246	4/15/2004	\$ 1,720.00	4	EX 4	billed twice see invoice 236-246 PAID

H.E. SERVICES
INVOICES BILLED TWICE UNDER
DIFFERENT INVOICE NUMBERS

Purchase Order No.	Date Ordered	Invoice No.	Invoice Date	Amount	EXH # original	EXH # Duplicate	NOTES
S3S21425		45011	4/24/2004	\$ 6,500.00	4	EX 4	Duplicate of Invoice 10000045011-HES
S2S46792		132-133-134	2/19/2004	\$ 13,767.00	4	EX 4	Duplicate of invoice 132-133-134-133a without credit memo
S2S47549		174-175-186-199	4/14/2004	\$ 14,276.00	4	EX 3,4	Duplicate of invoices 174, 175 (exh 3) and 186/199(exh 4)-paid
S2S46157		177-184	4/4/2004	\$ 5,977.00	4	EX 4	Duplicate of invoices 177 (exh 4) and 184 (not on-exh)-paid
S2S47552		181-182	4/4/2004	\$ 5,928.00	4	EX 4	Duplicate of invoices 181 (exh 4) and 182 (exhibit 4)-paid
S2S46158		185-190-191	4/14/2004	\$ 9,847.00	4	EX 4	Duplicate of invoices 185, 190, 191 (exhibit 4) Paid
S2S47553		202-203-204-205	4/14/2004	\$ 13,182.00	4	EX 4	Duplicate of invoices 202, 203, 204 and 205 (exh 4) Paid-except204
S2S47556		207-208-209-210	4/14/2004	\$ 10,105.00	4	EX 4	Duplicate of invoices 207, 208, 209 and 210 (exh 4) All Paid

\$ 126,916.00

Number of invoices 45

EXHIBIT K

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

333 WEST WACKER DRIVE
CHICAGO, ILLINOIS 60606-1285

TEL: (312) 407-0700
FAX: (312) 407-0411
www.skadden.com

DIRECT DIAL
312-407-0785
DIRECT FAX
312-407-8572
EMAIL ADDRESS
AHOGAN@SKADDEN.COM

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SYDNEY
TOKYO
TORONTO
VIENNA

CONFIDENTIAL

April 27, 2007

Via Federal Express

Victor J. Mastromarco, Jr., Esq.
The Mastromarco Firm
1024 North Michigan Avenue
P.O. Box 3197
Saginaw, MI 48605-3197

RE: Delphi: HE Services Unpaid Invoices Claim

Dear Mr. Mastromarco:

I write in connection with HE Services' claim that Delphi failed to pay \$979,239.02 worth of invoices to HE Services (the "Unpaid Invoices Claim"). As we discussed during our meet and confer conference in Troy, Delphi is currently working to reconcile the Unpaid Invoices Claim such that we might have a further discussion, and potentially resolve some or all of this aspect of HE Services' claim.

In order to complete its investigation of the Unpaid Invoices Claim, Delphi determined that it requires additional information from HE Services. Specifically, for 36 of the invoices at issue, Delphi needs all the shipper numbers associated with the invoices to determine whether the invoices were paid – either in full or in part – or remain outstanding. This information is necessary because, in some cases, HE Services responded to a Delphi purchase order by shipping products in multiple shipments on different dates. In such circumstances, it was Delphi's practice to issue payment as Delphi received the shipments, using HE Services' shipper number as a reference. Thus, although HE Services later invoiced Delphi for

Victor J. Mastromarco, Jr., Esq.
April 27, 2007
Page 2

all the shipments together, that invoice number was not reflected in Delphi's payment records.

Therefore, to facilitate Delphi's investigation of the Unpaid Invoices Claim, please provide the HE Services' shipper numbers associated with the following invoice numbers:

116	355	4171
117	3252	4283
121	3293	4980
193	3294	5930
195	3526	5978
200	3527	6319
222	3713	6540
256	3737	10000029460-HES
262	3738	10000040580-HES
273	3740	149/150/164
307	3965	2502-1
315	3967	M99999/4168

I appreciate your prompt attention to this matter. If you have any questions, please call.

Best regards,



Albert L. Hogan, III

EXHIBIT L

H.E. SERVICES
OPEN INVOICES-REQUESTED ADDITIONAL INFORMATION FROM H.E. SERVICES

Purchase Order No.	Date Ordered	Invoice No.	Invoice Date	Amount	EX #	BOL	NOTES
S2S45116		116	1/12/2004	\$ 1,743.00	3		
S2S45116		117	1/19/2004	\$ 1,428.00	3		
S2S45240	10/24/2003	121	1/23/2004	\$ 1,304.55	2		
		193	2/13/2004	\$ 204.00	2		
S2S45340		195	3/17/2004	\$ 777.00	2		
S2S47552	3/17/2004	200	4/14/2004	\$ 777.00	3		
		222	2/20/2004	\$ 80.00	2		
		256	3/1/2004	\$ 30.50	2		
SAG90I5219		262	3/5/2004	\$ 661.32	2		
S2S33567-001		273	3/5/2004	\$ 130.00	2		
		307	3/19/2004	\$ 3,656.00	2		
		315	3/19/2004	\$ 560.00	2		
S2B02595		355	3/26/2004	\$ 1,080.00	2		
		3252	9/26/2003	\$ 4,699.50	2	99999	
		3293	9/22/2003	\$ 4,134.00	2	99999	
		3294	9/29/2003	\$ 5,772.00	2	99999	
		3526	9/28/2003	\$ 3,139.50	2	99999	
2038		3527	10/5/2003	\$ 3,607.50	2	99999	
2165		3713	10/5/2003	\$ 4,914.00	2	99999	
2038		3737	10/12/2003	\$ 3,100.50	2	99999	
2038		3738	10/19/2003	\$ 3,646.50	2	99999	
2165		3740	10/12/2003	\$ 3,393.00	2	99999	
2224		3965	10/26/2003	\$ 3,939.00	2	99999	
2165		3967	10/24/2003	\$ 4,972.50	2	99999	
2224		4171	10/31/2003	\$ 3,490.50	2	99999	
		4283	10/31/2003	\$ 350.00	2		
S2S45240		4980	11/7/2003	\$ 9,169.88	2		
S2S45240	10/24/2003	5930	12/21/2003	\$ 5,635.50	2		
		5978	12/19/2003	\$ 320.00	2		
S2S45240	10/24/2003	6319	1/9/2004	\$ 5,283.14	2		
S2S45240		6540	1/16/2004	\$ 4,112.75	2		
S2B02306-004		10000029460-HES	4/10/2002	\$ 1,248.00	2	99999	
S2S42283		149/150/164	2/29/2004	\$ 9,828.00	4		
		2502-1	1/23/2004	\$ 30.00	2		
S2B02595		M99999/4168	10/27/2003	\$ 29,410.29	2		
				\$ 126,627.43			

EXHIBIT M



E-DACOR DOCUMENT SEARCH RESULTS
Search Results For Duns Number: RD 175211044

[back](#)

View Detail/ Image	Process #	Plant Code	Doc Type	Document #	Document Date	Total Amount	Currency Code	Bill of Lading	Purchase Order #	Status	Due Date/ Payment Date	Payment #
	9000025945514	K9	02	041539320001	11/14/2003	\$80.00	USD	5008	S2S33587	PAID	04/07/2004	000589391
	9000025945515	K9	02	041539330001	11/28/2003	\$116.00	USD	5220	S2S33587	PAID	04/07/2004	000589391
	9000025945516	K9	02	041539340001	12/19/2003	\$80.00	USD	5976	S2S33587	PAID	04/07/2004	000589391
	9000025945517	K9	02	041539350001	12/19/2003	\$125.00	USD	5942	S2S33587	PAID	04/07/2004	000589391

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EXHIBIT N



E-DACOR DOCUMENT SEARCH RESULTS
Search Results For Duns Number: RD 175211044

[back](#)

View Detail/ Image	Process #	Plant Code	Doc Type	Document #	Document Date	Total Amount	Currency Code	Bill of Lading	Purchase Order #	Status	Due Date/ Payment Date	Payment #
	9000025945518	K9	02	041539440001	10/10/2003	\$1,268.40	USD	5436	S2S45116	PAID	04/07/2004	000589391
	9000025945519	K9	02	041539450001	11/30/2003	\$745.50	USD	5189	S2S45116	PAID	04/07/2004	000589391
	9000025945520	K9	02	041539460001	12/17/2003	\$84.00	USD	5697	S2S45116	PAID	04/07/2004	000589391
	9000025945521	K9	02	041539470001	12/17/2003	\$693.00	USD	LW1221	S2S45116	PAID	04/07/2004	000589391
	9000026047030	K9	02	041545370001	12/17/2003	\$1,218.00	USD	LW0111	S2S45116	PAID	04/15/2004	000589938
	9000025508555	K9	02	041514160001	01/14/2004	\$525.00	USD	6307	S2S45116	PAID	03/02/2004	000583476
	9000025508554	K9	02	041514150001	01/21/2004	\$210.00	USD	6517	S2S45116	PAID	03/02/2004	000583476
	9000025508553	K9	02	041514140001	01/26/2004	\$1,176.00	USD	118	S2S45116	PAID	03/02/2004	000583476
	9000025508552	K9	02	041514130001	01/31/2004	\$966.00	USD	125	S2S45116	PAID	03/02/2004	000583476
	9000025508551	K9	02	041514120001	02/09/2004	\$1,260.00	USD	153	S2S45116	PAID	04/01/2004	000588269
	9000025508549	K9	02	041514100001	02/16/2004	\$525.00	USD	163	S2S45116	PAID	04/01/2004	000588269

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$\Sigma 1+2$ \$1,743.00 *TOTAL OF INVOICE #116*
 $\Sigma 1+3$ \$1,428.00 *TOTAL OF INVOICE #117*

EXHIBIT O

DELPHI SAGINAW STEERING SYSTEM
SHIP TO: (3SI) SERVICE ORDERS
3900 HOLLAND RD.
SAGINAW MI
48601

PURCHASE ORDER: S2S45116
1 PAGE

This Number Must Appear On All Invoices, Packing Slips,
Packages and Bills of Lading.
(2) copies of your packing slip must accompany each shipment
Item Identification Number(s) must be shown on Packing Slip.

Invoice Attn: Accounts Payable
Do not Declare Valuation of Express Shipments or Insure Part
Post.

0544481-1008 Doc 9200-12 Filed 08/30/07 Entered 08/30/07 17:56:45 Exhibit 12
Pg 124 of 149

VENDOR NUMBER 14-423-0695
THE SERVICES CO
ANCON TOOL DIV
5117 S DORT HWY
FLINT MI
48507

INVOICE TO: INVOICE SEE INVOICE
INSTRUCTIONS 00
00000

This order is not binding until accepted. Acceptance should be executed on acknowledgement copy which should be returned to Buyer.
On the reverse side hereof are the terms and conditions to which Seller, agrees by acceptance of this order.
This order, including the terms and conditions set forth, and reverse side hereof, contains the complete and final
agreement between Buyer and Seller and no other agreement, in any way modifying any of said terms and conditions
will be binding upon the Buyer unless made in writing and signed by Buyer's authorized representative.
If Government Contract Number is shown hereon, additional Terms and Conditions
Attached hereto Apply.

PAYMENT TERMS			F.O.B. DESTINATION UNLESS OTHERWISE INDICATED			SHIP VIA SEE BELOW			PRICE UN MULTIPLE	
NET	2ND DAY OF 2ND MONTH	SHIPPING POINT	RFO. NUMBER	DATE REQUIRED	TAX CODE/ %	BASE UNIT PRICE				
ITEM SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	ITEM NAME	DESCRIPTION						
00001	9000	PR393213 001	THIS ORDER IS LISTED IN THE FOLLOWING CURRENCY USD DOLLAR (UNITED STATES)	THIS IS A MATERIAL REQUEST AGAINST MBO S2B00034	10/31/03 B 0.00%				1.0000	
			LEAD DESIGNER - SPLINE HELIX ENDING ROLLING HEAD DESIGN IMPROVEMENTS. WHO ORDERED: D.BRAUN/757-5544							
				ALL INVOICES MUST BE SENT TO: D.BRAUN/757-5544 AT DELPHI SAGINAW TO INSURE PAYMENT. FAILURE TO DO SO MAY RESULT IN NON-PAYMENT OF INVOICES. PURCHASE ORDER NUMBER AND APPROPRIATE ITEM IDENTIFICATION NUMBERS MUST APPEAR ON ALL INVOICES. (IN)	10/31/03 B 0.00%					
				RIGHT TO AUDIT BY ACCEPTANCE OF THIS PURCHASE ORDER THE SELLER OF GOODS AND/OR SERVICES GRANTS BUYER THE RIGHT TO AUDIT ALL CHARGES AND AGREES THAT ALL RECORDS SUPPORTING CHARGES (INCLUDING THOSE OF SUBSIDIARIES AND AFFILI- ATES TO WHOM WORK HAS BEEN CONTRACTED) WILL BE AVAILABLE FOR AUDIT BY DELPHI AUTOMOTIVE FOR A PERIOD OF ONE (1) YEAR BEYOND FINAL PAYMENT. *****SALES TAX CODES***** PLEASE NOTE OUR SALES TAX CLASSIFICATIONS FOR THIS	(ZH)					

DELPHI SAGINAW STEERING SYSTEM SHIP TO: **(3SI) SERVICE ORDERS**
3900 HOLLAND RD. **SAGINAW MI** **48601**

VENDOR NUMBER **14-423-0695**
THE SERVICES CO
ANCON TOOL DIV
5117 S DORT HWY
FLINT MI
48507

This Number Must Appear On All Invoices, Packing Slips,
 Packages and Bills of Lading.
 (2) copies of your packing slip must accompany each shipment.
 Item Identification Number(s) must be shown on Packing Slips and
 Invoices.

This Number Must Appear On All Invoices, Packing Slips,
 Packages and Bills of Lading.
 (2) copies of your packing slip must accompany each shipment.
 Item Identification Number(s) must be shown on Packing Slips and
 Invoices.

DELPHI
SEE INVOICE
INSTRUCTIONS **00**
00000

INVOICE TO:

This order is not binding until accepted. Acceptance should be executed on acknowledgement copy which should be
 returned to Buyer.
 On the reverse side hereof are the terms and conditions to which Seller agrees by acceptance of this order.
 This order, including the terms and conditions on the face and reverse side hereof, contains the complete and final
 agreement between Buyer and Seller and no other agreement in any way modifying any of these terms and conditions
 will be binding upon the Buyer unless made in writing and signed by Buyer's authorized representative.
 If Government Contract Number is shown hereon, additional terms and conditions
 attached hereto apply.

PAYMENT TERMS			DESTINATION UNLESS OTHERWISE INDICATED			SHIP VIA SEE BELOW			
NET 2ND DAY OF 2ND MONTH			SHIPPING POINT						
ITEM SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	ITEM NAME	DESCRIPTION	RFO NUMBER	DATE REQUIRED	TAX CODE/ %	BASE UNIT PRICE	PRICE MULTIPLE
			NOT TO BE CONSTRUED AS BUYER TO PURCHASE THESE QUANTITIES.	REPRESENTING A COMMITMENT BY (Q0)					
			TERMS AND CONDITIONS JANUARY 2001, APPLY OF WHICH SUPPLIER HAS RECEIVED A COPY.						

This Number Must Appear On All Invoices, Packing Slips,
 Packages and Bills of Lading.
 (2) copies of your packing slip must accompany each shipment.
 Item Identification Number(s) must be shown on Packing Slips and
 Invoices.

This Number Must Appear On All Invoices, Packing Slips,
 Packages and Bills of Lading.
 (2) copies of your packing slip must accompany each shipment.
 Item Identification Number(s) must be shown on Packing Slips and
 Invoices.

DELPHI
SEE INVOICE
INSTRUCTIONS **00**
00000

INVOICE TO:

This order is not binding until accepted. Acceptance should be executed on acknowledgement copy which should be
 returned to Buyer.
 On the reverse side hereof are the terms and conditions to which Seller agrees by acceptance of this order.
 This order, including the terms and conditions on the face and reverse side hereof, contains the complete and final
 agreement between Buyer and Seller and no other agreement in any way modifying any of these terms and conditions
 will be binding upon the Buyer unless made in writing and signed by Buyer's authorized representative.
 If Government Contract Number is shown hereon, additional terms and conditions
 attached hereto apply.

PAYMENT TERMS			DESTINATION UNLESS OTHERWISE INDICATED			SHIP VIA SEE BELOW			
NET 2ND DAY OF 2ND MONTH			SHIPPING POINT						
ITEM SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	ITEM NAME	DESCRIPTION	RFO NUMBER	DATE REQUIRED	TAX CODE/ %	BASE UNIT PRICE	PRICE MULTIPLE
			NOT TO BE CONSTRUED AS BUYER TO PURCHASE THESE QUANTITIES.	REPRESENTING A COMMITMENT BY (Q0)					
			TERMS AND CONDITIONS JANUARY 2001, APPLY OF WHICH SUPPLIER HAS RECEIVED A COPY.						

05-44481-12 Doc 9200-12 Ed 08/30/07 Entered 08/30/07 17:56:45 Exhibit 12
 Pg 126 of 149

DELPHI

Purchase Request

Purchase Request

Bold areas are required fields

EXHIBIT P



E-DACOR DOCUMENT SEARCH RESULTS
Search Results For Duns Number: RD 175211044

[back](#)

View Detail/ Image	Process #	Plant Doc Code Type	Document #	Document Date	Total Amount	Currency Code	Bill of Lading	Purchase Order #	Status	Due Date/ Payment Date	Payment #
	9000024967827	K9 02	017334ISE1983806	01/05/2004	\$661.32	USD	017334 SAG90I5219	PAID	03/02/2004		000583476

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E-DACOR SEARCH RESULTS-Part Level Detail
Search Results For Document Number: 9000024967827

[back](#)

Part Number/ Charge Type	Part Description	Quantity	Unit of Measure	Extension	Currency	Part PO
07839877 001		6830.000	PC	\$185.78	USD	SAG90I5219
26015499 002		17483.000	PC	\$475.54	USD	SAG90I5219

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Invoice

Invoice Number:

262

Invoice Date:

Mar 5, 2004

Page:

1

H E Services/Universal Inspection Group
3870 E. Washington Rd.
Saginaw, MI 48601
USA

Voice: (989) 758-0950
Fax: (989) 758-0954

Sold To:
Delphi Saginaw Steering Systems
3900 E. Holland Ave.
Saginaw, MI 48601
USA

Ship to:
Delphi Saginaw Steering Systems
3900 E. Holland Ave.
Saginaw, MI 48601
USA

Customer ID	Customer PO	Payment Terms		
Delphi	SAG90I5219	Net 30 Days		
Sales Rep ID	Shipping Method	Ship Date	Due Date	
	Airborne		4/4/04	
Quantity	Item	Description	Unit Price	Extension
1.00		SORT VARIOUS PARTS	661.32	661.32

Check/Credit Memo No:

Subtotal	661.32
Sales Tax	
Total Invoice Amount	661.32
Payment/Credit Applied	
TOTAL	661.32

EXHIBIT Q



E-DACOR DOCUMENT SEARCH RESULTS
Search Results For Duns Number: RD 175211044

[back](#)

View Detail/ Image	Process #	Plant Code	Doc Type	Document #	Document Date	Total Amount	Currency Code	Bill of Lading	Purchase Order #	Status	Due Date/ Payment Date	Payment #
	9000025096436	K9	02	041490360001	10/31/2003	\$8,326.11	USD	004169	S2S45240	PAID	01/23/2004	000576546
	9000025096437	K9	02	041490370001	11/21/2003	\$4,470.38	USD	005198	S2S45240	PAID	01/23/2004	000576546
	9000025096438	K9	02	041490380001	11/28/2003	\$2,990.72	USD	005216	S2S45240	PAID	01/23/2004	000576546
	9000025096439	K9	02	041490390001	12/07/2003	\$4,964.51	USD	005454	S2S45240	PAID	02/03/2004	000578914
	9000025096440	K9	02	041490400001	12/14/2003	\$5,135.33	USD	005714	S2S45240	PAID	02/03/2004	000578914
	9000025096441	K9	02	041490410001	12/28/2003	\$1,378.65	USD	005985	S2S45240	PAID	02/03/2004	000578914
	9000025096442	K9	02	041490440001	01/02/2004	\$1,288.17	USD	006103	S2S45240	PAID	03/02/2004	000583476

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EXHIBIT R

DELPHI SAGINAW STEERING SYSTEM		SHIP TO:	(3SI) SERVICE ORDERS
3900 HOLLAND RD.			SAGINAW MI
SAGINAW MI		US	48601
VENDOR NUMBER 02-099-1696		INVOICE TO:	DELPHI SEE INVOICE INSTRUCTIONS 000000
THE SERVICES CO		This order is not binding until accepted. Acceptance should be executed on acknowledgement copy which should be returned to Buyer. On the reverse side hereof are the terms and conditions to which Seller agrees by acceptance of this order. This order, including the terms and conditions on the face and reverse side hereof, contains the complete and final agreement between Buyer and Seller and no other agreement in any way modifying any of said terms and conditions will be binding upon the Buyer unless made in writing and signed by Buyer's authorized representative. If Government Contract Number is shown herein, additional terms and conditions attached hereto apply.	
UNIVERSAL INSPECTION DIV			
TO: 3870 E WASHINGTON RD			
SAGINAW MI			
48601			

This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading.	
(2) copies of your packing slip must accompany each shipment	
Item Identification Number(s) must be shown on Packing Slip.	
Invoices.	
Invoice Attn: Accounts Payable	
Do not Declare Valuation of Express Shipments or Insure Package.	
Post:	PHONE: 989-757-4151
ORDER DATE	PHONE: 989-757-4151
10/24/03	S21
ALTERATION ISSUE DATE	
ALTERATION EFFECTIVE DATE	
PURCHASING AGENT	
Buyer	

F.O.B. SHIPPING POINT		DESTINATION UNLESS OTHERWISE INDICATED		SHIP VIA SEE BELOW	PRICE MULTIPLE
		RFQ NUMBER	DATE REQUIRED	TAX CODE/ %	BASE UNIT PRICE
		THIS ORDER IS LISTED IN THE FOLLOWING CURRENCY			
		USD DOLLAR (UNITED STATES)			
PAYMENT TERMS		2ND DAY OF 2ND MONTH			
NET		QUANTITY ORDERED	ITEM IDENTIFICATION NO.		
ITEM SEQUENCE					
00001	60000	PR326576 001	THIS ORDER IS LISTED IN THE FOLLOWING CURRENCY	10/31/03 B	0.00%
STRAIGHT TIME SORTING HOURS - 19.50/HR					
OVERTIME SORTING HOURS - 25.35/HR					
DOUBLE TIME SORTING HOURS - 35.10/HR					
WHO ORDERED: G. ROVOLL/757-5951					
ALL INVOICES MUST BE SENT TO: G. ROVOLL/757-5951					
AT DELPHI SAGINAW TO INSURE PAYMENT. FAILURE TO DO SO MAY RESULT IN NON-PAYMENT OF INVOICES. PURCHASE ORDER NUMBER AND APPROPRIATE ITEM IDENTIFICATION NUMBERS MUST APPEAR ON ALL INVOICES. (IN) (ZH)					
RIGHT TO AUDIT BY ACCEPTANCE OF THIS PURCHASE ORDER THE SELLER OF GOODS AND/OR SERVICES GRANTS BUYER THE RIGHT TO AUDIT ALL CHARGES AND AGREES THAT ALL RECORDS SUPPORTING CHARGES (INCLUDING THOSE OF SUBSIDIARIES AND AFFILIATES TO WHOM WORK HAS BEEN CONTRACTED) WILL BE AVAILABLE FOR AUDIT BY DELPHI AUTOMOTIVE FOR A PERIOD OF ONE (1) YEAR BEYOND FINAL PAYMENT.					
*****SALES TAX CODES***** (TX)					
PLEASE NOTE OUR SALES TAX CLASSIFICATIONS FOR THIS PURCHASE ORDER ITEM. BE AWARE OF THE NONTAXABLE					

DELPHI SAGINAW STEERING SYSTEM
3900 HOLLAND RD.
SAGINAW MI
48601

US

VENDOR NUMBER 02-099-1696
THE SERVICES CO
UNIVERSAL INSPECTION DIV
3870 E WASHINGTON RD
SAGINAW MI
48601

TO:

**DELPHI SAGINAW STEERING SYS.
(3SI) SERVICE ORDERS
3900 HOLLAND RD
SAGINAW MI 48602**

PAYMENT TERMS NET	2ND DAY OF 2ND MONTH		
ITEM SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	NOUN NAME
			CONDIT
			NOT CH
			SALES
			ALABAM
			GEORG
			INDIAN
			KANSAS
			MISSIS
			NEW YO
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			CONTACT
			STRUCT
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10000804	11SF	SUZANNE J BEARDSLEY	

DESTINATION UNLESS OTHERWISE INDICATED SHIPPING POINT		SEE BELOW	
DESCRIPTION	RFO NUMBER	DATE REQUIRED	TAX CODE / %
END DIRECT PAY PERMITS THAT WE HAVE AND DO S SALES TAX EXEMPTION CERTIFICATES	OHIO 9S-002667 TEXAS 1-38-3431131-1 WISCONSIN WDP-99-01-010037 MICHIGAN 38-3431131 APPLIED FOR NEW JERSEY APPLIED FOR		
-45870-B 8702130011 003A			
3487	<p>PROBLEMS UNDER THIS PURCHASE ORDER RELATIONS AT (248) 874-4636. DO NOT BUYER UNLESS SUPPLIER RELATIONS IN- TO DO SO. YOU WILL NEED YOUR INVOICE ALL AS THE PURCHASE ORDER NUMBER. (DC)</p> <p>*****NOTICE TO CONTRACTORS***** (CF) Y HAS CONFINED SPACES WHICH REQUIRE A IT PRIOR TO ENTRY IN ACCORDANCE WITH THE D FOR PERMIT- REQUIRED CONFINED SPACES (146) ENTRY PROCEDURES FOR THESE SPACES DEVELOPED AND ARE CONTAINED IN THE CONFIN- ERY PROGRAM DEVELOPED FOR THIS FACILITY FOLLOWED. IF YOU HAVE ANY QUESTIONS ABOUT ITION CONTACT THE DELPHI SAGINAW HEALTH & AT (517) 757-4348.</p> <p>OWN ON THIS ORDER IS APPROXIMATE AND ARE ONSTRUED AS REPRESENTING A COMMITMENT BY</p>		

This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading. (2) copies of your packing slip must accompany each shipment Item Identification Number(s) must be shown on Packing Slips		544481-3d Doc 9200-12 Filed 08/30/07 Entered 08/30/07 17:56:45 Exhibit 12 Pg 136 of 149													
<p>Invoice Attn: Accounts Payable Do not Declare Valuation of Express Shipments or Insure Page 5 Post.</p> <table border="1"> <tr> <td>ORDER DATE 10/24/03</td> <td>PHONE : G KELCH</td> <td>ITEM IDENTIFICATION NUMBER S21</td> <td>PURCHASING AGENT Buyer</td> </tr> <tr> <td>ALTERATION ISSUE DATE</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ALTERATION EFFECTIVE DATE</td> <td></td> <td></td> <td></td> </tr> </table>				ORDER DATE 10/24/03	PHONE : G KELCH	ITEM IDENTIFICATION NUMBER S21	PURCHASING AGENT Buyer	ALTERATION ISSUE DATE				ALTERATION EFFECTIVE DATE			
ORDER DATE 10/24/03	PHONE : G KELCH	ITEM IDENTIFICATION NUMBER S21	PURCHASING AGENT Buyer												
ALTERATION ISSUE DATE															
ALTERATION EFFECTIVE DATE															
SHIP VIA SEE BELOW	TAX CODE/ %	BASE UNIT PRICE	PRICE MULTIPLE ITEM												
VE AND DO															
<p>010037 OR ORDER S. DO NOT IN- VOICE (DC) ***** (CF) IRE A WITH THE SPACES SPACES E CONFIN- ACILITY TIONS ABOUT HEALTH & AND ARE TMENT BY</p>															

DELPHI AUTOMOTIVE SYSTEMS
Purchase Request

Bold areas are required fields

Service	SB PO / REL No.	52545240
Cap/Const.	MBO / BL PO No.	
Other	PO# / Alt.	

Supplier UNIVERSAL INSPECTION Address 3820 E. WASHINGTON SACRAMENTO, CA 95801	Duns No. 020 991 696 Fax No. 989 758 0954	Date 9-23-03 Ship to Dock 355	APA Rec'd ██████████	Required Promised Effective 7/1/03									
Contact PHILIP ROGERS	Phone No. 753 6440	Rec./Notify ██████████	Mail/Pit. ██████████	Expires ██████████									
Tax Code B B	VO Type ██████████	Deliver To											
Qty 6000	U/M DOZ	Est. Cost 1.00	Actual Cost 1.00	GC 2	GL 4	Dept 5	Sub Act. 5	Corp. 3	Loc. 3	Prod. 4	Item ID / Description <i>Straight Time Setting Hooks</i> <i>(\$19.50) HK</i>		
											<i>Out Time Setting Hooks</i> <i>(\$25.35) HK</i>		
											<i>Double Time Setting Hooks</i> <i>(\$35.10) HK</i>		
											Clauses <i>TERMINATED</i>		
											Where Used / Remarks <i>People / Label only</i>		
											Total Est. Cost \$16,000	Buyer ██████████	Date 10-16-03
											Purchasing Manager ██████████	Date 10-18-03	
											Shipper ██████████	FOB ██████████	
											Pay Terms ██████████		
											Approval Date ██████████	Approval Date ██████████	
											Accepted Matl Appl. ██████████	Date 10/1/03	
											Accepted Matl Appl. ██████████	Date 10/1/03	
											Originator John Dill	Date 9-29-03	
											Phone 989 757-5771	Date ██████████	



A Division of H.E. Services

3870 E. Washington Road, Saginaw, Michigan 48601
Bus. (989) 758-0950 Fax (989) 758-0954

TO: Delphi Automotive Systems

DATE: 9/03/03
QUOTE #: 2129
VALID FOR 30 DAYS

ATTN: Purchasing / Greg Rovoll

We are pleased to submit the following quote:

<u>Qty</u>	<u>Part #</u>	<u>Description</u>	<u>Unit Price</u>	<u>Total Price</u>
TBD	N/A	Straight Time Sorting Hours	\$19.50	On-Going
TBD	N/A	Overtime Sorting Hours	\$25.35	On-Going
TBD	N/A	Double Time Sorting Hours	\$35.10	On-Going

Grand Total: \$TBD

Note: This Quote is for sorting Ball Bearings for cracks using microscopes.

Please reference our Quote # on your Purchase Order. By issuing a P.O., you are agreeing to the above listed terms.

Thank you for the opportunity to provide this quote.

Sincerely,

Lee Lambert
Vice President / Inspection Operations

QF-04-1
REV. 003
06/26/03
Page 1 of 1

EXHIBIT S



E-DACOR DOCUMENT SEARCH RESULTS
Search Results For Duns Number: RD 175211044

[back](#)

View Detail/ Image	Process #	Plant Doc Code Type	Document #	Document Date	Total Amount	Currency Code	Bill of Lading	Purchase Order #	Status	Due Date/ Payment Date	Payment #
	9000025508550	K9 02	041514110001	02/16/2004	\$1,113.00	USD	164	S2S45340	PAID	04/01/2004	000588269
	9000025808628	K9 02	041529670001	02/23/2004	\$1,659.00	USD	175	S2S45340	PAID	04/01/2004	000588269
	9000025808630	K9 02	041529690001	02/29/2004	\$1,722.00	USD	184	S2S45340	PAID	04/01/2004	000588269
	9000025808629	K9 02	041529680001	03/10/2004	\$1,522.50	USD	192	S2S45340	PAID	04/30/2004	000592705

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EXHIBIT T

H E Services/Universal Inspection Group
3870 E. Washington Rd.
Saginaw, MI 48601
JSA

Voice: (989) 758-0950
Fax: (989) 758-0954

Invoice

Invoice Date:
Mar 26, 2004

Page:
1

Sold To:
Delphi Saginaw Steering Systems
3900 E. Holland Ave.
Saginaw, MI 48601
USA

Ship to:
Delphi Saginaw Steering Systems
3900 E. Holland Ave.
Saginaw, MI 48601
USA

Joe Munger

Customer ID	Customer PO	Payment Terms		
Delphi	Credit Card - please use Attached Form	Net 30 Days		
Quantity	Description	Unit Price	Extension	Job ID
1.00	DIGITAL HEIGHT STAND - CALIBRATION	65.00	65.00	8400718000
	7-3198			

Check/Credit Memo No:

Total Invoice Amount

65.00

Remit Payment to:
H. E. SERVICES
c/o COMERICA
DEPARTMENT #274201
P.O. BOX 67000

Authorized By:

Date: _____

Account Number	Payment Date	New Balance	Minimum Amount Due	Enter Amount Paid
5405-9800-0095-9778	05/10/04	\$0.00	\$0.00	

CAROL S HAMMOND
FOR AUTHORIZED USE ONLY
MC ETL
3900 E HOLLAND RD
SAGINAW MI 48601-9494

CITIBANK
P.O. BOX 6575
THE LAKES, NEVADA
88901-6575

N 001808

Payment coupon: Please tear along perforation and return this portion with your payment. Make check or money order payable in U.S. dollars on a U.S. bank to Citibank. Include account number on check or money order. No cash please. Do not staple or tape your check to this coupon.

CITIBANK CORPORATE CARD

Statement Date
04/15/04

Previous Balance	Payments and Credits	New Charges	New Balance	Credit Line	Payment Date
\$0.00	\$0.00	\$0.00	\$0.00	\$10,000	05/10/04

FOR CUSTOMER SERVICE CALL OR WRITE 1-800-248-4553 P.O. BOX 6125 SIOUX FALLS, SD 57117

SEND PAYMENTS TO: CITIBANK P.O. BOX 6575 THE LAKES, NEVADA 88201-6575

5405-9800-0095-9778 **Cash Advance Limit*** **\$00** **Available Credit Line** **\$1,000**

ACCOUNT SUMMARY CURRENT PERIOD	Previous Balance	Payments	Credits	Purchases And Advances	Interest Charges	New Balance
	Purchases	0.00				0.00
	Advances	0.00				0.00
	TOTAL	0.00				0.00

DAYS IN BILLING PERIOD: 31		Purchases	Cash Advances	Payment Due:	.00
<i>Balance Subject To Interest Charge</i>	>	.00	.00	<i>Amount Over Credit Limit:</i>	<i>.00</i>
<i>Periodic Rate</i>	>	.5208%	.0000%	<i>Amount Past Due:</i>	<i>.00</i>
<i>ANNUAL PERCENTAGE RATE</i>	>	6.25%	0.00%	MINIMUM AMOUNT DUE:	.00

*** Cash Advance Limit is a portion of your Total Credit line**

**** Available Cash Line is a portion of your Available Credit Line.**



A Division of H.E. Services

3870 E. Washington Road, Saginaw, Michigan 48601
Bus. (989) 758-0950 Fax (989) 758-0954

TO: Delphi Saginaw

DATE: 02/16/04
QUOTE #: 2296
VALID FOR 30 DAYS

ATTN: Joe Munger

We are pleased to submit the following quote:

<u>Qty</u>	<u>Description</u>	<u>Price</u>	<u>Delivery</u>
1	DSS-6205 0-18" Starrett Height Gage Shipping & Handling	\$65.00 \$20.00	3 Days
	Grand Total	\$85.00	

Calibration for the Digital Height Gage will be performed with Universal Inspection Work Instruction #019 which includes T.O. 33K6-1626-1 section(s) 3-4.

Calibration Frequency will be determined by customer.

Tolerances will be determined by the customer prior to service.

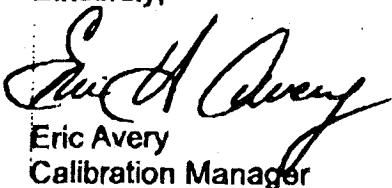
Calibration Reports from Universal Inspection will be in "As Received" and "As Final" format.

Any number of factors, to include the uncertainty or measurement, should be included when looking at the "As Final" data.

Please reference our Quote # on your Purchase Order. By issuing a Purchase Order, you are agreeing to the above listed terms.

Thank you for the opportunity to provide this quote.

Sincerely,


Eric Avery
Calibration Manager

clc. 153-9015
C. Avery 153-9015
Amry 153-9015

Del N. M.
2-4-04
Calibrated
25.42-0.015

EXHIBIT U

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

333 WEST WACKER DRIVE

CHICAGO, ILLINOIS 60606-1285

FIRM/AFFILIATE OFFICES

BOSTON
HOUSTON
LOS ANGELES
NEW YORK
PALO ALTO
SAN FRANCISCO
WASHINGTON, D.C.
WILMINGTON

BEIJING
BRUSSELS
FRANKFURT
HONG KONG
LONDON
MOSCOW
MUNICH
PARIS
SINGAPORE
SYDNEY
TOKYO
TORONTO
VIENNA

DIRECT DIAL
312-407-0785
DIRECT FAX
312-407-8572
EMAIL ADDRESS
AHOGAN@SKADDEN.COM

TEL: (312) 407-0700
FAX: (312) 407-0411
www.skadden.com

CONFIDENTIAL

May 14, 2007

Via Federal Express

Victor J. Mastromarco, Jr., Esq.
The Mastromarco Firm
1024 North Michigan Avenue
P.O. Box 3197
Saginaw, MI 48605-3197

RE: Delphi: HE Services Unpaid Invoices Claim

Dear Mr. Mastromarco:

I write in connection with HE Services' claim that Delphi failed to pay \$979,239.02 worth of invoices to HE Services (the "Unpaid Invoices Claim"). As mentioned in my letter dated April 27, 2007, Delphi is currently working to reconcile the Unpaid Invoices Claim such that we might have a further discussion, and potentially resolve some or all of this aspect of HE Services' claim.

In order to complete its investigation of the Unpaid Invoices Claim, Delphi determined that it requires additional information from HE Services. In particular, Delphi needs supporting documentation, such as time sheets, showing that HE Services performed the work associated with invoice number 10000045011-HES (Delphi purchase order number S3S21425, dated April 24, 2003). To facilitate reconciliation of this invoice, please provide such supporting documentation at your earliest convenience.

I appreciate your prompt attention to this matter. If you have any questions, please call.

Best regards,

Albert L. Hogan, III / awg

Albert L. Hogan, III

EXHIBIT V

**H.E. SERVICES
SUMMARY
EXHIBIT V**

DESCRIPTION	DOLLAR VALUE	EXHIBIT #	INVOICE COUNT
TOTAL CLAIM AMOUNT	\$ 979,239.02	A.	240
RECONCILIATION DIFFERENCE	\$ (3,248.98)	D.	0
DUPLICATE INVOICES ON CLAIM	\$ (52,201.12)	E.	-19
PAID INVOICES BY INVOICE #	\$ (497,573.08)	F.	-87
PAID INVOICES BY SHIPPER #	\$ (61,861.96)	G.	-11
RAMATECH INVOICES	\$ (8,094.45)	H.	-6
POLAND INVOICE	\$ (6,400.00)	I.	-1
INVOICES BILLED TWICE-DIFFERENT #'S	\$ (126,916.00)	J.	-45
INVOICES SENT TO H.E. SERVICES	\$ (91,098.43) #2	L.	-26
INVOICE PAID BY CREDIT CARD	\$ (554.00)	M.	-3
INVOICE 179- NOT OWING PER MR. BENNETT	\$ (8,944.00) #1	Paragraph 22	-1
INVOICE 10000045011-HES-request for more data	\$ (6,500.00) #1	Paragraph 22	-1
TOTAL	\$ 115,847.00		40

#1. Per Amended Declaration of William Locricchio

#2 Reflects a reduction of 9 invoices billed to Prince Manufacturing for "short shot" work, total amount of \$35,529.00.